



**CONTRIBUTIONS OF FACILITY FINANCIAL ACCOUNTING  
AND REPORTING SYSTEM TOWARD TRANSPARENCY AND  
ACCOUNTABILITY IN FINANCIAL MANAGEMENT  
AMONG PUBLIC PRIMARY SCHOOL HEADS  
IN MOSHI MUNICIPALITY, TANZANIA**

**Jacqueline Nicholaus<sup>i</sup>**

**Peter Siamoo,**

**Eugene Lyamtane**

Mwenge Catholic University,  
Moshi, Tanzania

**Abstract:**

The study aimed to assess the contributions of Facility Financial Accounting and Reporting System (FFARS) toward transparency and accountability in financial management among public primary school heads in Moshi Municipality. The study problem was answered by using one research question. This study was guided by financial control theory. A mixed method was employed under which a convergent design was used. The target population of this study consisted of 37 public primary schools, 37 head teachers, 1 District Education Officer, 1 District school internal auditor, and 1 District IT manager in Moshi Municipality. The sample size was eleven 11 public primary schools, 11 head teachers, 1 District Education Officer, 1 District school internal auditor, and 1 District IT manager. Questionnaires and interview guide research instruments were used during the data collection process. The validity of the instruments was determined by three experts chosen from the field of educational research at Mwenge Catholic University. The reliability of the instruments was assessed by using Cronbach Alpha. Qualitative data and quantitative data were analysed accordingly. The study found out that FFARS had contributed to transparency and accountability among heads of schools in financial management since the head teachers were able to share financial information with staff members and other stakeholders. The study concluded that head teachers were being transparent by keeping all financial records to the FFARS. The research recommended that the government should provide sufficient training to all the head teachers concerning the use of FFARS in managing school funds to equip the head teachers with financial management skills.

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<sup>i</sup> Correspondence: email [kidamatau@gmail.com](mailto:kidamatau@gmail.com)

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## 1. Introduction

Quality education needs funds to finance it. Managing finances is one of the essential responsibilities of the school head. School fund has to be managed properly for the benefit of the school (Aina & Bipath, 2020). If not well managed it can paralyze the plans of the schools and even the nation to ensure the quality education is provided to the citizens of this country. Currently, there is an outcry that head teachers face some challenges in managing school funds which latter affect the school's progress. Financial management is among the major tasks of head teachers in any educational institution that involves the utilization of all available financial resources in an effort to achieve the objectives for which educational institutions are established. Various education systems in the world have suffered in the management of school funds due to a lack of transparency and accountability among the school heads (Mutua, 2017). To counter out this situation and to ensure smooth financial management, various measures have been put in place to ensure transparency and accountability.

In the USA, for example, the accounting procedures and financial management systems used by a school to record and report on the transactions in the Federal Student Aid (FSA) programs play a major role in the school's management of those programs (Lee et al., 2021). Although fiscal operations can vary from school to school, successfully managing of FSA programs at any school depends on coordinated efforts across institutional offices. Likewise, a school's accounting system in China includes those procedures that deal with the school and control necessary spending to identify and record transactions in a school's journals and ledgers, while systematically providing supporting documentation for all journal entries to enhance transparency in financial transactions (Yang, 2021).

The government of Nigeria categorized control measures of school funds into three namely: preventive; detective and corrective mechanisms in maintaining transparency and accountability of financial management within a school (Nwankwo & E., 2019). In managing school funds, a preventive control mechanism entails budget implementation, and the functions of preventive measures include spotting financial problems before they arise, making adjustments, and preventing financial errors, omissions, or malicious acts from occurring. A detective school fund control mechanism is a type of internal fund control intended to find problems within a school (Lartey et al., 2020). Financial Corrections are submitted when a funding segment string needs to be changed to accurately record the Payables or Payroll transaction (Nantunda & Ddungu, 2018). The school heads in Nigeria were advised to make all financial transactions by using a banking system.

Ndhlovu et al. (2020) showed that the Zimbabwean economy relies mainly on cash payments and as such most schools use receipted cash before banking, which is a chargeable offence in financial management. The government succeeded in training of school heads, School Development Committee members, and bursars in the financial management of secondary schools. However, manuals and policy circulars influence the way schools formulate their budgets as they give clear steps that should be followed. However, most of public schools have ineffective school management and lack of stringent accounting rules, procedures, and planning (Nelius & Onyango, 2022). Lack of planning affects the effectiveness of schools as it complicates reporting on achieved objectives and results. Most schools' financial transactions are not being effectively monitored to the extent that numerous budget amendments and adjustments are being made without the requisite authority's approval (Chinyoka & Mutambara, 2020). In view of the poor financial policies and procedures, most school heads and bursars are being found wanting during the audit process.

In Tanzania, the issues of financial management functions were done manually which was prone to human mistakes and losses of some financial transactions, very slow, inaccurate, and unsafe (Anacli, 2017). Following the development of computer technologies in some parts of the world such as United States, Canada, and West Europe late 20th Century, computerizing accounting systems started performing financial management functions among public institutions (Baheche, 2020). EPICOR accounting system is one of the earliest computerized accounting systems that were used in financial accounting among public sectors in developed countries. Adoption of EPICOR provides relief to the organization from human mistakes, losses of some financial data, and tedious work of accounting.

Also, EPICOR accounting system is perceived to increase the speed and accuracy of recording and reporting financial transactions whilst assisting in the simplification (Anacli, 2017). Besides, EPICOR is perceived to be cost efficient and effective and they aid in presenting exactly all financial transactions. The adoption of EPICOR accounting system was motivated by the desires of the Government of Tanzania to improve effectiveness and efficiency in budget formulation and expenditure management system and process, restoration of expenditure control, and improving the level of transparency and accountability (Baheche, 2020). The system was not yet applied fully in financial accounting by most public organizations (Anacli, 2017).

Several challenges affected the financial management of the capital development fund which led to the undesired performance of the Council. These challenges included poor management capacity and financial controls in managing the capital development fund, shortage of qualified and competent staff in managing the capital development fund, poor computerized financial management system and underutilization of EPICOR, and poor project management and community participation in the capital development fund (Ngonyani, 2015). For those challenges local government had either not yet adopted EPICOR accounting system which was perceived to be an effective accounting system or

their EPICOR accounting system was not effective in the carryout of accounting function. Despite the introduction of EPICOR the challenges of lack of transparency and accountability stand still and the manual use continued. Therefore, Tanzania Government accounting focuses on the Ministry of Financial and Economic Affairs specifically aiming at finding out the types of accounting systems used by the Tanzania Government, assessing the effectiveness of each accounting system in place, and identifying the challenges pertaining to Tanzania Government accounting in order to find out critical ways of addressing such challenges (Ligora, 2013).

In order to translate the 2014 Tanzania Educational and Training Policy (TETP) and Education Sector Development Program (ESDP), whose goal was to give head teachers the ability to manage funds, various programs were devised (URT, 2022). All head teachers were to ensure safe custody of funds provided to the school including opening school bank accounts and operating them in line with procedures issued by the Treasury preparing reports as instructed by the Ministry of Education Science and Technology (MOEST) and submitting to the MOEST all documents related to the plan implementation for accounting purposes. The Office of the Controller and Auditor General (CAG) has the responsibility of evaluating the compliance and effectiveness of the accounting procedures and controls (URT, 2022).

Due to improper expenditure, unclear records and reports in the public institutions, and lack of a system of tracking funds that ensure money is used in compliance with procurement, regulations, and reporting, the government re-designed the system of financial management from manual to use of government software system to ensure that funds are well managed and accurate financial reports are prepared and kept (TIE, 2019). The government established the Facility Financial Accounting and Reporting System (FFARS) in 2017 to be used by all public schools (primary and secondary schools). FFARS is an application that allows the record of Budget disbursement, expenditure, and generating reports at a facility level, council level, regional level, and ministry level. The government of Tanzania started disbursing funds for education directly to facility bank accounts to cover capitation grants, compensation for school fees, and food for boarding schools.

The application provides an electronic version of the facility level to the Facility Financial Accounting and Reporting System. The application serves data collected to the database and operates on mobile devices with an Android application system and also a web application. Facility Financial Accounting and Reporting System serves as an accounting and reporting system for facilities such as schools and health centres where funding for public services is increasingly being managed. Facility Financial Accounting and Reporting System offers service providers, a simple standardized set of documents and processes that enable them to record the availability and source of their funding for core services at each facility.

Facility Financial Accounting and Reporting System also tracks how funds are used and ensures compliance with procurement, regulations, and reporting requirements

(TIE, 2019). With this information, the Government of Tanzania will maintain a more robust public financial management system that increases transparency so that service providers are more accountable to the communities and organization they serve. Also, the system increases efficiency and improves financial management, enabling the Government of Tanzania to more effectively distribute its financial resources and respond to citizen needs (U.S. Embassy, 2017).

In Moshi Municipality heads of schools are currently using FFARS to ensure proper financial transactions, reporting, accounting, and keeping financial reports. After the introduction of FFARS, there were several challenges as mentioned by Amos et al. (2021) that most heads of schools have poor budgetary skills, inadequate funds for school operation, lack of enough knowledge to use FFARS application, and poor accountability and transparency. Also, head teachers faced unreliable internet in their schools and unstable electricity power. Therefore, the head teachers claimed that the use of FFARS was still not able to fully provide the expected benefits of financial planning, implementation, and control of public expenditure. This means that users may come up with some constraints in practice that may prevent them from acting freely in using the new technology (Anaëli, 2017).

Therefore, one wonders if the implementation of the system has contributed to transparency and accountability. This has made the researcher assess the contributions of facility financial accounting and reporting systems toward transparency and accountability in financial management among public primary school heads.

## **2. Statement of the Problem**

Lack of transparency and accountability among heads of schools in financial management in public primary schools has been a critical issue that called for a mechanism to address it. This was caused by the manual system of recording and reporting of financial transactions that was used by head teachers which resulted in mismanagement of school funds. (Ngosa & Mwanza, 2021). The local government authorities and other educational stakeholders were also complaining about improper allocation of school funds, delays in purchasing school facilities and equipment, unclear reports, and failure to adhere to the procurement, regulations, and reporting requirements. The government of Tanzania found out that there was a need to shift from an offline system (manual) to an online (automated) system that increases transparency and accountability in financial management. FFARS was introduced to record budget disbursement, expenditure, and generate reports at the facility level, council level, regional level, and ministry level to improve transparency efficiency, and accountability in using school funds. After the introduction of FFARS the Government of Tanzania believed in increasing transparency and accountability in financial management among head teachers. The introduction of FFARS was motivated by the desires of the Government of Tanzania to improve effectiveness and efficiency in budget formulation

and expenditure management system and improve the level of transparency and accountability (Baheche, 2020).

The challenges that the head teachers faced during the implementation of the system raised the concern to investigate the extent to which FFARS contributes towards transparency and accountability in financial management. The head teachers claimed that the use of FFARS was still not able to fully provide the expected benefits of financial planning, implementation, and control of public expenditure. This means that users may come up with some constraints in practice that may prevent them from acting freely in using the new technology (Anacli, 2017).

Most studies like those of Aina & Bipath (2020), Lartey et al. (2020), Lee et al. (2021), Masanja & Masimba (2020), and Robert et al. (2021) focused on school financial management, determinants of internal control compliance and effective financial resources management for school improvement and development. The reviewed studies overlooked the school financial management practices by the heads of schools in order to overcome the issue of mismanagement of schools' funds. The studies also established financial reforms and internal control systems on the efficiency of financial management. Therefore, the current study investigated the extent to which Facility Financial Accounting and Reporting System contributes towards transparency and accountability in financial management among Public Primary School heads.

### **3. Research Question**

- To what extent does FFARS contribute to transparency and accountability in financial management in Public Primary Schools in Moshi Municipality?

### **4. Significance of the Study**

This study's findings provide knowledge to education stakeholders on the importance of using FFARS in the management of schools' funds. The study findings would help the school administrators to ensure the school funds are well used and clear records and reports are kept. The study findings provided awareness to the head teachers of a new system of managing finances instead of relying on the traditional manner system. The study findings may help internal auditors monitor financial transactions done by the head teachers to improve their transparency. The findings of this study provide awareness to the district IT manager to know the effectiveness of using FFARS in the financial management of Public Primary Schools and if it really improves the dissemination of financial information. The study findings would help head teachers to increase transparency among stakeholders like parents, pupils, school committee teachers, and other bodies in the educational arena by closely assessing financial transactions through FFARS. The study findings would help the local government authorities to know the extent to which FFARS has contributed towards transparency

and accountability in financial management in schools and improve their internet connection. Also, the study findings would help the government to plan enough budgets for the schools yearly.

## 5. Theoretical Framework

This study was guided by financial control theory which was developed by Ostman (2009). The theory states that payments, financial instruments, accounting, control models, economic calculations, and related considerations, both within and outside the organisation, ought to be discussed not only with regard to inner characteristics but also possible effects. The theory considers the personal functions of humans both present and future, as its fundamental reference point. The theory further states that the existing and possible functions of financial tools for organisations are the most essential. It is noted that establishing the relationships between various activities and financial processes, from a financial control point of view, is a general and basic issue. Hence, financial management practices in any institution are a fundamental issue for the success of the institution.

The theory of financial controls for organisations places a natural focus on the firms such that their views are from several latitudinal areas. First, it regards the human beings' functions of what is accomplished through organisations, their activities, and output. The second is about the structure of the organization and activities, and of transactions that various parties have with each other. The third area covers the control system in the sense of recurring procedures and methods that are employed to relate the present and future functions to resources both externally and internally. The mentioned financial control tools are argued to be crucial from individual perspectives of organisations and also for larger economic systems. The fourth and last area is that the theory illustrates specific processes of individual organisations for some specific issues. The theory further states that structure and financial control system works together (Ostman, 2009). The financial control theory is very pertinent to the present studies in that it enables the understanding of financial controls that are an aspect of financial management in Public Primary Schools in Tanzania.

The theory is based much on financial resources in an organizational administration and ignores other resources like physical resources, human resources, and curriculum resources. The theory puts too much emphasis on financial resources as if the success of school organisation is solely dependent on financial resources. However other resources are also important for the overall success of any organization.

The applicability of this theory to the study is based on the understanding of the financial controls that are aspects of financial management in public primary schools in Tanzania. The theory lays the guidelines for financial practices that an administrator is required to consider when supervising organisational finance. The guidelines include resource planning which deals with estimating the financial consequences and risks of

strategic objectives and alternatives. The theory addresses resource acquisition which deals with forecasting and acquiring resources and setting budgets for activities in a business process. It also deals with using the resources to carry out activities and deliver services to clients. It also deals with monitoring which focuses on ensuring efficient, effective, and proper use of resources in the light of the latest information, and external reporting which deals with providing relevant information on the use of resources to stakeholders. The theory best suits this study, because it focuses on financial control, and the study, addressed the issue of financial control in Public Primary Schools by using FFARS.

## 6. Empirical Literature Reviews

Prikhno et al. (2021) conducted a study concerning the use of information and communication technology in financial management in Ukraine. The study used a cross-sectional survey design with a mailed questionnaire for teachers and an interview guide for principals. Teachers and principals were surveyed randomly to participate in the study. The use of information technology has reached a new stage of development, due to the rapid development of digital technologies. The study revealed that the use of information and communication technology has improved accountability and transparency between schools' administrations and the government. The school principals faced several challenges in using the system such as a lack of internet and electricity power problems. Also, the use of information and communication technology in financial management has made the teachers and principals keep clear financial records and reports; ICT has the ability to enhance, coordinate, and control the operations of many organizations and can also increase the use of financial management and considered one of the most reliable means of providing a strong platform for an effective system of internal control over financial reporting. The study concentrated much on the use of ICT with the help of accounting software without specifying it. Therefore, the current study established the software which specifically gives a simple standardised financial accounting and reporting system. Also, the current study looked at how well the facility's financial accounting and reporting system contributed towards transparency and accountability in financial management.

Sujasan and Wibowo (2021) carried out a study on the survival of school financing management during the COVID-19 pandemic in Indonesia. In order to ensure that the activities are carried out in compliance with the purpose of the administration and determined policies and legislation, the assets and resources are protected. Controls of the financial decisions and transactions of the public institutions related to the revenue, expenditure, assets, and liabilities concerning their compliance with the budget, budget item, available applicable amount, expenditure programme, financing programme of the administration, to central government budget law and other financial legislation provisions. Also, in terms of the utilization of resources in an effective, economic, and



efficient manner (Public Financial Management Act, 2004). Therefore, this study relates to the current study because it concentrates on control of the financial decisions covering the organization, method, process, and internal audit. The former study indicates what would ensure funds are used in compliance with the purpose of the administration by using Public Financial Management Act of 2004. The current study indicates how school funds are used at council level, regional level, and ministry level by using FFARS. It also concentrated on the contribution of FFARS towards transparency and accountability in financial management in public primary schools

Nji (2021) carried out a study on the financial management of the principal as a function of school effectiveness in selected secondary schools in Yaounde Centre, Cameroon. The study was quantitative research which employed cross-sectional design. Stratified and simple random sampling was used to get ten public secondary schools. The instruments used for data collection were questionnaires for teachers, heads of schools and students, interview schedules for the school bursars, and observation schedules for bursar's office. The study involved a total of 180 participants as a sample size and each school contributed 18 participants with a composition of one head of school, one school bursar, 10 teachers, and 150 students. The study revealed that heads of schools were ineffective and performed poorly in managing financial resources. Also, heads of schools did not adhere to the procurement procedures given by the government and performed at the unsatisfactory level on disbursing and payment procedures of the school funds. Furthermore, the study found out that heads of schools faced many challenges like insufficient funds from the government, delays of the funds, absence of qualified school accountants, and insufficient skills in managing the primary school finances. The study by Nji is closely related to this study however the study deals with the financial management of the head of school as a function of school effectiveness. The current study addressed the contribution of FFARS toward transparency and accountability in financial management in public schools.

Robert et al. (2021) carried out a study on effective financial resource management for school improvement and development in Uganda. The study noted that school principals and school governing bodies were entrusted with the responsibility of ensuring funds were well managed in the school. This was through proper and adequate budgeting, procurement of items and purchases, and ensuring high levels of accountability and transparency in all activities. The study emphasized prudent financial management in schools in order to ensure resources are allocated adequately and to enhance achievement of school objectives. This study used a structured questionnaire as an instrument for data collection in which respondents could not be free to express themselves while the current study used unstructured questionnaires, interview guides as well a document analysis schedule in order for the researcher to gather more information detailed and realistic information. The use of various instruments enables the researcher to triangulate information collected from different sources hence increasing the reliability of data collected. This study also focused on the system that

ensures accountability and transparency in financial management. The former study focused on the role of heads of schools in ensuring funds are well managed for school improvement and development without establishing the programme which ensures effective financial management like FFARS or ICT which is considered as a tool used to increase transparency

Amos et al. (2021) conducted a study on the effectiveness of school heads' financial management skills in the provision of quality education in secondary schools in Moshi, Tanzania. This study explored secondary data by reviewing documents and literature materials from online publications and libraries to attain the intended purpose of the study. The study found out that financial management skills such as mobilizing school funds, monitoring, evaluation of budget, and auditing skills were essential for school financial management. The study also found out that most of the school heads, bursars, and clerks possess insufficient skills in financial management as school managers. Other financial management challenges were a shortage of school funds, poor monitoring, evaluation, and auditing of school finances. The study suggested strategies such as capacity building among the school heads, bursar, and clerks. Also, decentralization of financial decision-making, relevant school mission, and vision enhance effective monitoring, evaluation, and auditing of financial reports as strategies for improving school heads' financial management skills. The reviewed study used secondary data which can be manipulated in one way or another but in the current study, the researcher collected data from the field. Furthermore, the reviewed study indicates financial management skills were very important in the management of school finances without involving any system as the current study does. Therefore, the current study was conducted to explore the contribution of Facility financial accounting and reporting systems toward transparency and accountability in financial management in public schools.

## **7. Methodology**

The researcher adopted a mixed methods approach under which a convergent design was used. According to Creswell and Creswell, (2018), convergent design involves the collection of qualitative and quantitative data concurrently so as to understand the research problem in detail. The advantage of using this design is that the weaknesses of one approach are supplemented by the strengths of another approach. In this study, therefore, the design enabled the researcher to collect quantitative and qualitative data on the contributions of facility financial accounting and reporting systems toward transparency and accountability in financial management in public primary schools. The target population of this study consisted of thirty-seven (37) public primary schools, 37 head teachers, 1 District Education Officer, 1 District school internal auditor, and 1 District IT manager in Moshi Municipality. The researcher sampled eleven 11 public

primary schools, eleven 11 head teachers, one 1 District Education Officer, one 1 District school internal auditor, and one 1 District IT manager.

Simple random sampling was used to sample public primary schools while head teachers, District Education Officer, District school internal auditor, and District IT manager were directly involved in this study due to their leadership position in education institutions. Questionnaires and interview guide research instruments were used during the data collection process. The validity of the instruments was determined by three distinguished experts chosen from the field of educational research at Mwenge Catholic University. The value of the calculated reliability coefficient was 0.87 for the head teachers' questionnaire and hence it was considered to be reliable. The researcher used computer software (SPSS) version 22 to aid the analysis process. Qualitative data on the other hand were thematically analysed whereby the researcher generated themes emerging according to the research questions and then they were interpreted. Quantitative data were presented by frequency tables' numbers, percentages, and measures of central tendencies (mean and standard deviations), while qualitative data were presented in narrations being supported by direct quotations.

## 8. Findings and Discussions

This study sought to investigate the contribution of FFARS to enhancing transparency and accountability in financial management in public primary schools. The information to address this research question was obtained from head teachers, District Education Officer, District school internal auditor, and District IT manager by using questionnaires and an interview guide. The responses from the head teachers are presented in Table 1.

**Table 1:** Head Teacher's Responses on the Contribution of FFARS on Transparency and Accountability in Financial Management in Public Primary Schools (n = 11)

Statements	VLE	LE	Me	HE	VHE	Mean (SD)
	f (%)	f (%)	f (%)	f (%)	f (%)	
Always FFARS contributes to transparency in financial management.	1(9)	2(18)	1(9)	5(46)	2(18)	<b>3.45(1.293)</b>
Most financial transactions in public primary schools are based on the use of FFARS.	0	1(9)	2(18)	7(64)	1(9)	<b>3.45(0.934)</b>
FFARS normally ensures accountability in financial management.	1(9)	3(27)	1(9)	5(46)	1(9)	<b>3.18(1.250)</b>
FFARS has an impact on accurate financial records.	1(9)	1(9)	2(18)	5(46)	2(18)	<b>3.55(1.214)</b>
The skills and knowledge of the users sometimes affect the preparation of financial reports.	0	1(9)	1(9)	6(55)	3(27)	<b>4.18(0.982)</b>
FFARS ensures timely data entry.	2(18)	5(46)	1(9)	3(27)	0	<b>2.36(1.206)</b>
The use of FFARS can promote the internal efficiency of schools.	3(27)	5(46)	1(9)	2(18)	0	<b>2.18(1.079)</b>
Budget allocation and annual budget planning are never based on the use of FFARS.	2(18)	6(55)	2(18)	1(9)	0	<b>2.18(0.874)</b>
FFARS often interferes with purchasing freedom among heads teachers.	0	2(18)	1(9)	6(55)	2(18)	<b>3.73(1.009)</b>

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Control of the financial decisions and transactions related to expenditure can be done in any way other than using FFARS.	1(9)	1(9)	2(18)	5(46)	2(18)	<b>3.55(1.214)</b>
FFARS sometimes allows the government to know if there is a misuse of the schools' funds.	0	0	1(9)	6(55)	4(36)	<b>4.27(0.647)</b>
Effective use of FFARS always helps the head of schools to control cash flow	0	1(9)	0	7(64)	3(27)	<b>4.09(0.831)</b>
<b>Total</b>						<b>3.47(1.044)</b>

**Key:** VLE= Very Low Extent, LE=Low Extent, U=Undecided, HE=High Extent, VHE=Very High Extent; (SD) = Standard Deviation, Values VLE =1, LE =2, ME=3, HE=4 and VHE=5

**Source:** Field Data (2022)

Data in Table 1 show that the majority of head teachers (64%) agreed with the high extent to FFARS contributes to transparency in financial management, while 27% of head teachers indicated that to a low extent FFARS contributes to transparency in financial management, and (9%) of head teachers were undecided on the statement. This means that head teachers used FFARS to share financial information with staff members and other education stakeholders. This is shown by a mean of 3.45. However, a significant standard deviation of 1.293 is a clear manifestation of varied responses. The findings imply that effective financial management by head teachers through FFARS is essential in enhancing transparency in financial management in public primary schools. The findings are in line with Riadi and Pides (2021) who found out that school heads are to be equipped with the principles of transparency and accountability in financial management which are highly considered during the supervision process. This signifies that head teachers should possess financial management skills that foster transparency in managing finances at school by keeping accurate records of all financial transactions.

The information from Table 1 shows that a greater majority of the head teachers 73% agreed to a high extent that most financial transactions in public primary schools were based on the use of FFARS, while (9%) of head teachers replied in a low extent and on the other hand 18% of the head teachers were undecided with the statement. This demonstrates that FFARS keeps records of all financial transactions made by the head teachers. This is revealed by a mean value of 3.45, though most financial transactions were based on the use of FFARS. The standard deviation of 0.934 reveals that there were varied responses from the respondents' questionnaires. The findings are in line with the study conducted by Amos (2021) who found out that financial management skills such as mobilizing school funds, monitoring, evaluation of budget, and auditing skills were essential for school management. The findings imply that head teachers made all financial transactions based on the use of FFARS. The finding is very much in line with the result of the interview conducted with the DEO who said; *"yes, we conduct seminars and workshops for the head teachers concerning how to use FFARS after every six months. ...these seminars and workshops help head teachers to record all school financial transactions including budget disbursement."* (Personal interview with DEO; 14/06/2022). The information from the DEO signifies that head teachers are very much aware of the use of FFARS since they keep a record of all monetary information of the facility. Therefore, head teachers are

properly prepared with the necessary institutional and financial management skills through the use of FFARS to help them manage school finances efficiently and effectively.

Data in Table 1 show the high extent of the head teachers (91%) agreed with the statement that FFARS sometimes allows the government to know if there is a misuse of the schools' funds while (9%) of head teachers were undecided about the statement. The responses revealed that FFARS sometimes allows the government to know if there is a misuse of the schools' funds by the mean value of 4.27 while the standard deviation was 1.044. According to this information, every public school was under government scrutiny for how funds were being used. This suggests that the FFARS system can notify the government when school funds are being misused in a specific school. The results concur with those found by Michael (2021), who said that the use of FFARS could be helpful in identifying if there is malpractice within the school funds since FFARS deals with reporting systems. Therefore, the successful use of FFARS by the head teachers increases the government's understanding of how funds are used at schools. The result from the internal auditor indicates FFARS helps them to understand the head teacher's transparency and accountability in financial management. The Internal auditor had this to say;

*"Frankly speaking... following any expenses for school-related events, the head teacher often keeps a financial record on FFARS. This helps the government to comprehend how efficiently school fund was distributed. By doing so, it helps us to know how much money was spent for a given activity."* (Personal interview with District Internal Auditor; 9/06/2022)

The information from the internal auditor implies that head teachers usually keep financial records on FFARS to enhance the transparency of financial management. On top of that, the internal auditor also makes monitoring of financial activities by ensuring that the school has accurate accounting throughout the year. This is further supported by Masanja and Masimba (2020) who maintained that financial controls facilitate the effectiveness and efficiency of operations, thus helping to ensure the reliability of internal and external financial reporting and assist in compliance with laws and regulations. Normally, FFARS makes sure that school money is spent in accordance with all applicable laws, rules, and reporting requirements.

The study findings showed that the use of FFARS always helps head teachers to control cash flow had a mean of (4.09), and a standard deviation of (1.044). Data in Table 1 shows that a high extent of head teachers (91%) agreed on the effective use of FFARS while a minority of head teachers 9 % maintained that to a low extent FFARS helped head teachers to control cash flow. This means that FFARS helps school heads identify the amount of money they receive, spend, and remain at the end of the year. The results suggest that FFARS has a significant influence on disclosing financial transactions.

Effective understanding of the cash flow of the head teachers through the use of FFARS helps them to plan the expected budget for the next year.

The DEO also said;

*“I also encouraged head teachers to use FFARS effectively in understanding how much they receive, spend, and the available funds at the end of the year. By doing so, it will be easy for them to write an expected budget”* (Personal interview with DEO; 14/06/2022).

The information from the DEO connotes that headteachers must utilize FFARS to comprehend the school funds' cash flow and determine the anticipated budget. The IT manager also was asked for some information with regard to the use of FFARS by head teachers in purchasing school properties and services. The IT manager commented that;

*“FFARS is an online system which uses computer software. We trained head teachers on how to use this system. However, most of the head teachers see it difficult because we have received many calls from them asking for assistance. We helped them and most of them cooperated with us very well by being open in the financial activities since most of the public schools managed their finance in the traditional way.”* (Personal interview with IT manager; 08/06/2022).

The information from the IT manager indicated that they provided assistance to head teachers and helped them on how to use FFARS. These findings enjoy the support of Wangui (2020) who found out that ICT application and financial management performance had a positive relationship. On top of that IT manager indicated that most of the public primary school head teachers received assistance from them during the implementation of FFARS.

## **9. Conclusions and Recommendations**

Based on the findings of this study, it was concluded that FFARS has been used to indicate the financial management of the head teachers in public primary schools. Headteachers are being transparent by keeping all financial records to the FFARS. Also, the head teachers used FFARS to share financial information with staff members and other education stakeholders and enhance transparency in financial management in public primary schools. The DEO conducted seminars and workshops for the head teachers concerning how to use FFARS every six months. The study also concluded head teachers have financial management skills in managing finances by keeping accurate records of all financial transactions. The successful use of FFARS by the head teachers increases the government's understanding of how funds are used at schools.

Based on the conclusion the researcher recommends that the government should provide sufficient training to all the head teachers concerning the use of FFARS in managing school funds. District education officers should conduct workshops and seminars for the head teachers on the use of FFARS. Headteachers should possess financial management skills that foster transparency in managing finances by keeping an accurate record of all financial transactions. Internal auditors should work cooperatively with the head teachers concerning all financial activities. IT managers should provide the head teacher with the required assistance to operate the system on their mobile phones since most school heads in public primary schools are supplied with tablets and electric power.

### **Conflict of Interest Statement**

The authors declare no conflicts of interest.

### **About the Author**

Jacqueline Nicholaus is a master's student at Mwenge Catholic University, Tanzania pursuing master of Educational Planning and Management, very interested in research about management activities.

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