

**TANZANIA EDUCATION NETWORK/MTANDAO WA ELIMU TANZANIA
(TEN/MET)**

**Education Financing Observatory in Tanzania
OVERALL REPORT**

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The opinions expressed in this publication are those of the authors. They do not claim to reflect the opinions or views of the Global Campaign for Education or their members.

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ABSTRACT

The United Nations Sustainable Development Goals (SDGs 2015-2030) replaced the Millennium Development Goals (MDGs 2000 -2015) to pursue the global development. Under the sustainable development goals, SDG 4 focuses on ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all. Tanzania is one of the 193 member states that are signatories to education financing benchmarks. All governments are required by the Education 2030 Framework for Action to set aside at least 15 to 20 per cent of their budgets to education.

This study was carried out to track the country's progress in its education financing commitment toward achieving the educational development plans and targets. These plans include, internationally agreed SDG 4 by 2030. The study was conducted to meet four specific objectives. Firstly, the study attempted to describe the budget allocation trends over time in the education sector and education sector budget allocations to primary, secondary and tertiary education levels. Secondly, the study intended to describe how the education sector budget has been allocated across gender groups, people with disabilities (PWD), and minority ethnicities. Thirdly, the study described foreign financing budget allocation trends across education levels and special groups (gender, PWD, and minority). Fifthly, the study also intended to conduct the similar analysis from financing sourced from foreign debt relief.

The study objectives were achieved by these variables (data items) over a period of five (5) years, from financial year 2016/17 to financial year 2020/21. The data were analyzed descriptively by percentage, tables and histogram figures presenting percentages and budget size allocations. The major finding is that in year 2016/17 the government met the required budget allocations (> 15 percent of total budget) but it has diminished gradually over time and sharply between 2019/20 and 2020/21 due to Covid 19 related closures of all educational institutions and lack of foreign funding in 2017/18 and 2018/19 due to country's disconformity with international development policy agreements. Further, primary education financing has generally recorded the largest share of total education budget over the entire period of observation, showing government's commitment to promoting access to basic education. Across gender groups, allocation is equal in the primary and secondary level, but at tertiary level, gender gap still exists. Foreign inflows in the education sector, across all levels, have recorded a sharp decrease in 2018 and 2019 due to foreign relations (banning pregnant school girls) and a revival (increase) from 2019/20 and 2020/21 following the

country's restored policy conformity to the international development agreements. Generally, findings indicated that the government of Tanzania does not allocate enough funds to education sector. This is because less than 15% of the public expenditure was allocated to education sector in the past five years, a figure which is below the international benchmark set by the Education 2030 framework for Action. The study results have been affected by data limitations which have negative implications to the precision and effectiveness of public education policy in Tanzania. Recommendations to the relevant stakeholders are given.

1. INTRODUCTION

1.1. Background of the study

The global education landscape has shown rapid improvement recently. This can be supported by an increase in the number of children enrolled in schools and improved access and quality to education institutions including schools, colleges and universities by both males and females (Roser, 2021). Additionally, the sector has observed increased funds allocated to finance various education plans and activities (Hares & Rossiter, 2021). These changes were attributed mainly to *education for all policy* as stated first in the Millennium Development Goals (MDGs) and now in the SDGs. Despite the promising educational developments, the number of out of school children is still high. According to UNESCO (2016) about 263 million children in Africa are still out of school. This can be primarily attributed to insufficient funds available to support the sector due to improper education financing (maybe a reference is needed here). Henceforth, achieving inclusive and equitable quality education and lifelong learning opportunities for all by 2030 can hardly be achieved. Also, Tanzania is a signatory to the two key finance benchmarks for governments set by Education 2030 Framework for Action: (i) governments should allocate at least 4% to 6% of GDP to education, or (ii) allocate at least 15% to 20% of public expenditure to education. These are the indicators to be used in answering the key question: is Tanzania allocating the maximum resources available to protect and fulfil its national and international obligations on the right to education?

There is a wide agreement that no nation can develop without its people acquiring quality education (Oziengbe, 2009). Well educated people are the manpower to gear and achieve sustainable development. Inadequate education financing prevents the provision of quality education as enough teachers cannot be hired, or motivated, learning infrastructure cannot be improved and teachers cannot be properly trained and supervised. Furthermore, provision of

quality health services, increase in employment, and improvement of economic growth depends on reaching of the education SDG. Consequently, it is important to have evidence-based advocacy around education financing. This explains the rationale for conducting this study.

1.2. Objectives of the study

The main objective of this study was to assess education financing in Tanzania for the period between 2017 and 2021. This bases on the recent discussions on the topics related to education financing which intends to evaluate the implementation of *education for all policy* in different countries, Tanzania being among them. Specifically, the study intended to collect data on education financing in Tanzania from 2017 to 2021, to analyze the collected data on education financing and finally to answer the question on whether Tanzania allocates maximum resources available to protect and fulfil its national and international obligations on the right to education.

1.3. Significance of the study

This study will be helpful to education stakeholders, including the policymakers as they will be able to evaluate the implementation of various policies related to education financing. By doing so, policymakers will be able to reform various existing policies and create new policies that will aid the more effective implementation of *education for all policy*.

The study will also be useful to the national and international fund providers since it will reveal how the provided funds assist in the *education for all* global policy. The collected and analyzed data will indicate the international sources of funds and the percentage allocated to finance education activities. This will act as the catalyst for the funder to consider improve allocation to the education sector to achieve global *education for all* policy.

To the government, the study will indicate the percentage of the budget allocated to education financing. This will create more awareness to the government on the position of the education sector in the country and whether the sector is prioritized enough to facilitate the implementation of various education activities, policies and goals.

The country's education coalition, Tanzania Education Network is in mission to coordinate and strengthen Civil Society Organizations in education through networking, capacity building, research and advocacy. This study's findings are knowledge input to their capacity building and

advocacy initiatives as well as being to the Network’s further investigation in multi–level groups based research on education financing.

1.4. Scope of the study

The study was conducted in Tanzania and used data on education financing in Tanzania. Specifically, the study focused on education sector in Tanzania and covered the analysis based on the size, share, sensitivity and scrutiny. It involved analyzing the funds allocated to different education levels including primary, secondary and tertiary, funds allocated to special groups which include women and people with disabilities, Minority ethnic groups and People living in emergencies.

2. CONTEXT

2.1. Level of development in Tanzania

General Economic Performance

Real Gross Domestic Product (GDP) has trended from around UDD 49.7 billion in 2016 to USD 67.78 billion in 2020 (Trading Economics, 2022). In July 2020, Tanzania reached an important milestone, when it formally graduated from low-income country (LIC) to lower-middle-income country (LMIC) status (World Bank, 2021). In 2020, the Tanzanian economy grew by around 4.8 percent (African Economic Outlook, 2022) well above the global average of 3.3 percent (International Monetary Fund, 2020). However, the per capita income with which Tanzania entered the middle income level, USD 1061.17 (Bank of Tanzania, 2021) is still significantly below the world average of USD. 10,918.72 (O’Neill, 2022) which is due to the high income countries effect. In 2020, the country was approximated to have had a total of 59.73 million people, whereby 29.88 million were female and 29.85 were male (UN Data, 2021). According to the World Bank (2021), Tanzania’s population is estimated to grow at an annual rate of 3 percent. This coupled with an urbanization rate of 30%, has resulted in increased consumer demand for goods and services including social services such as education. The growth in population, urbanization and the associated expansion in the demand side for education services, implies the need for increased supply of education services. This entails, particularly for the government part – through public education offering, the need for enhancing education financing.

Further, the World Bank shows that Tanzania's economic growth is expected to average 6.2% between 2017 and 2026. The growth is underpinned by infrastructure development and a growing consumer base. Heavy infrastructure investment into rail, port and road is expected to be one of the main drivers of Gross Domestic Product (GDP) growth between 2017 and 2026.

Tanzania has continued to enjoy political stability since independence in 1961. Compared to the more politically volatile neighbors, this has provided reassurance to foreign investors. Tanzania has 18 political parties and the political stability is favorable business and investment growth. This growth calls for well-educated and skilled human capital, implying the demand for education services.

Growth Driving Sectors and Agriculture Sector

The key driving sectors to GDP growth are industry and construction which contributes more than 30% of the total GDP, followed by agriculture, hunting and forestry with more than 20% contribution to the country's total GDP. Agriculture is the backbone of the Tanzanian economy, a sector worth looking at in analyzing the country's economy. According to the Five-Year Development Plan III of Tanzania, the sector contributes about 28% of the country's GDP and about 24% of the total exports. It ensures food security in the country (FYDP3, 2021). As of 2020, agricultural activities accounted for nearly 27 percent of Tanzania's Gross Domestic Product (GDP). The share slightly increased from 26.6 percent in the previous year. Agriculture is one of the main economic sectors in Tanzania. Since 2012, its contribution to the country's economy has remained above 25 percent (Faria 2022).

Employment

The National Bureau of Statistics (2020) reports that the proportion of employment in the agricultural sector dropped by 19 percentage points from 2001 to 2018. Among other things, this implies the increased demand for white-collar jobs and self-employment. This shift mainly moved towards the service sector, which increased from 15% to 30% in the same period. Also, Faria (2022) of the *Statistica*, self-employment constituted the largest share of employment in Tanzania between June 2020 and July 2021. This implies the demand for

vocational and technical education and its associated increased demand for financing in Tanzania.

According to NBS (2020), Tanzania’s unemployment rate stood at around 10% from 2015 to 2019. In Tanzania, unemployment is a more urban phenomenon than a rural one. For example, Dar es Salaam’s unemployment rate was around 22%.

Public Finance

Tanzania's government spent 23.5 trillion Tanzania shillings (TZS), approximately USD 10.1 billion in 2019/2020, of which most was a recurrent expenditure. About USD 4 billion were dedicated to development projects. This government expenditure was equivalent to 16.8 percent of the country's Gross Domestic Product (GDP) in 2019/2020 (Faria 2021). In the same year, Tanzania recorded a government debt equivalent to 37.80 percent of the country's Gross Domestic Product (Bank of Tanzania, 2020).

Government expenditure on education, total (% of GDP) in Tanzania was reported at 3.1043% in 2020, according to the World Bank Development Indicators. This is slightly below the international commitment benchmark for government financing of education allocating between 4 to 6 percent of GDP to education (United Nations Scientific Cultural Organization, 2022). It is a decline from 3.9 percent of GDP in 2017/18 (UNICEF, 2018). In budget figures, statistics show that education financing has recorded a steady decline from USD 2.20 billion in 2016/17, USD 2.11 billion in 2017/18, USD 2.03 billion in 2018/19, USD 1.97 billion in 2019/20 and USD 2.05 billion in 2020/21. This overall decline is due to the competing needs for public funding to other sectors, particularly water, energy and infrastructures (UNICEF, 2020)¹.

Table 1: Summary of Tanzanian Macroeconomic Performance (2016–2020)

National Development Indicator	2016	2017	2018	2019	2020
Population, total (in millions)	53.05	54.66	56.31	58.01	59.73
Population growth (annual %)	3.00	2.99	2.98	2.96	2.94
GDP per capita growth (annual %)	3.72	3.64	2.36	2.72	-0.95
GDP per capita (current US\$)	966.50	1004.91	1042.84	1085.88	1076.47
Trade (% of GDP)	35.42	32.24	32.64	32.96	29.60

¹ UNICEF (2020) has Figure 1.2, extracted and presented in the Appendix A2 of this work, on sectoral budget allocations

Trade Balance	-4549.15	-4614.29	-4285.33	-2900.48	-3765.41
Inflation, consumer prices (annual %)	5.17	5.32	3.49	3.46	3.29
Education Sector Expenditure (trillion TZS)	4.770	4.706	4.640	4.510	4.720

Source: World Development Indicators & Other Sources Including Government Budget

Poverty and Inequality

Additionally, based on the national poverty line, the poverty level in Tanzania Mainland decreased from 28.2% in the financial year 2011/12 to 26.4% in the 2018 (World Bank Group, 2020). This drop was equivalent to 6.38% implying a very slow decrease in the poverty level within the country. The reduction in poverty level was observed among the rural population with a stagnant poverty level in urban population. In Zanzibar, the poverty level was observed to have decreased by 12.89% between 2009/10 and 2014/15. In 2009/10, the poverty level in Zanzibar was 34.9%, this level dropped to 30.4% in 2014/15. Generally, about 14 million Tanzanians lived in extreme poverty of less than \$1.9 per day by 2018..

Likewise, inequality level which explains the gap between the rich and the poor was observed to increase with the Gini index from 38 to 40 in 2011/12 and 2018 respectively. This implies that the observed increase in economic growth was enjoyed by fewer people in the economy, particularly higher-income households. This contributes to unequal accessibility to education hence unequal employment opportunities which acts as the key for transiting out of poverty in Tanzania.

2.2. Structure of Tanzania's Education System

The Tanzania's education system has a 2-7-4-2-3 structure (Nuffic, 2015) with two (2) years of preprimary level (early childhood), seven (7) primary education level, four (4) secondary, two (2) upper secondary level and three – five (3-5) bachelor degree level. In addition to the university degree, there are other tertiary levels; three (3) years certificate, two (2) years diploma, two or three (2/3) year masters level depending on discipline (for example, economics/medicine) and 2+ doctoral degree. Added to the tertiary level are vocational training offered by the technical and vocational institutes and colleges. Important observation needs to be given on primary education components, particularly in terms of financing. An interview with the statistical representative in the ministry of education revealed that primary education (standard 1 – 7), preprimary education

and adult education is a single entity under the name of primary education because they share resources and facilities. The Figure 1 below illustrate the structure.

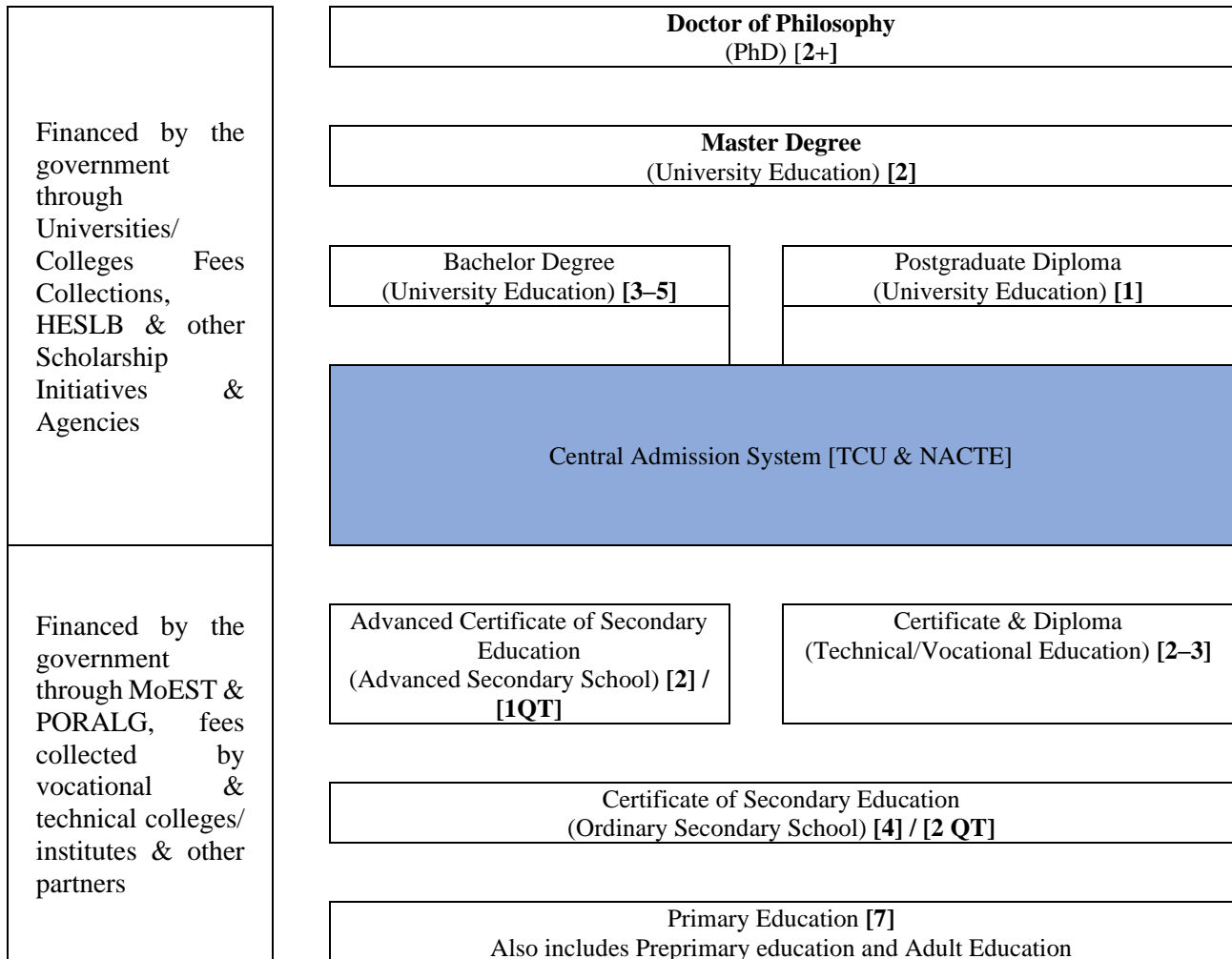


Figure 1: The Tanzania’s Education Structure

In this study, the three levels of education structure are considered: primary education, secondary education and tertiary education. In terms of education financing in government schools, three levels are usually considered; primary, secondary and tertiary since the early childhood is financed under the primary education category. The government has been working towards ensuring inclusive and supportive education for all. To achieve this, the government has taken several initiatives including free primary education from 2016 and capital investments in classrooms and latrines.

2.3. Barriers to the Right to Education for All in Tanzania

Despite all government efforts to ensure the right to education for all, a number of barriers have been hindering the attainment of this objective. A study by Human Rights Watch (2017) highlighted various barriers limiting the right to education for all in Tanzania. The study identified financial barriers, poor school infrastructure, inadequate transportation, inadequate facilities and unfavorable environment for students with disabilities and education laws and rules that hinder education for all and traditional beliefs and political will. All of these challenges have their roots directly or indirectly to financing issues.

From financial years 2016/17 to 2019/20, the share of government budget allocated to education sector has been decreasing as indicated in Figure 2. First, about 16.1% of the total approved budget in 2016/17 was allocated to education, then only 13.6% of the total approved budget was allocated to education in the financial year 2019/20 (UNICEF, 2020). Additionally, compared to other East African countries, the Tanzanian government expenditure on education was 3.7%, a 1.62%, 1.05% and 0.97% lower than that of Kenya, Ethiopia and Zambia by 2018 respectively (UNICEF, 2020). All these explain the scarcity of funds available to promote the goal of education for all. Funds are essential to finance different education plans, strategies and activities. Hence absence of funds limits all activities associated with education for all.

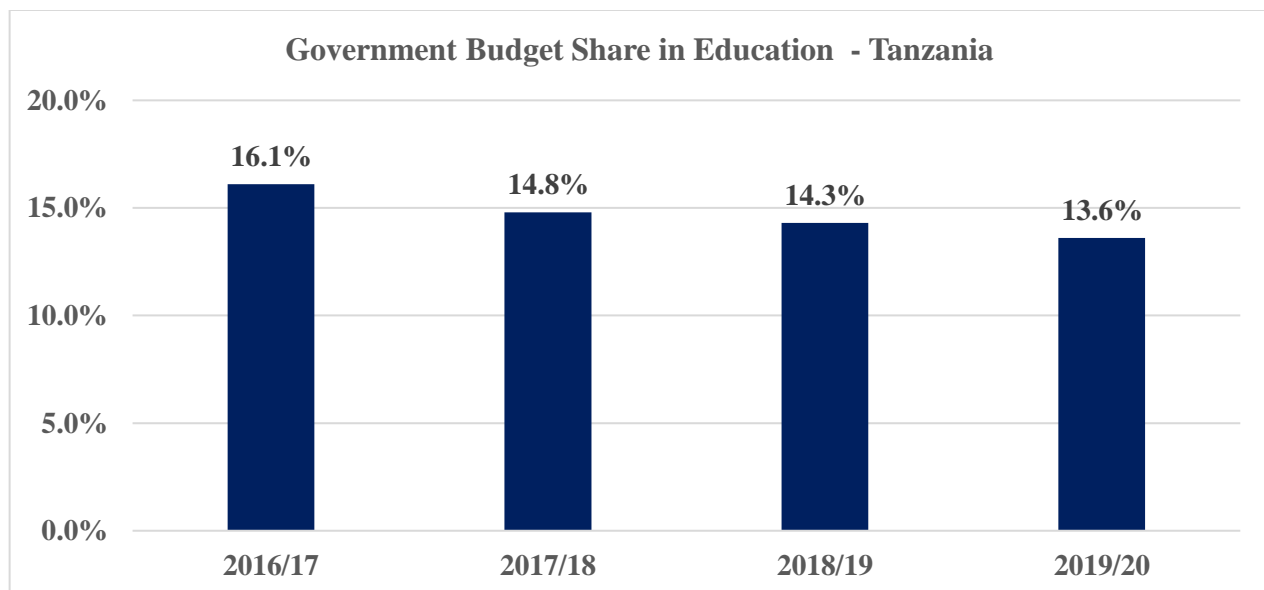


Figure 2: Share of Budget Allocation to Education between FY 2016/17 and 2019/20

Source: UNICEF (2020)

Further, UNICEF (2022) revealed shortage of school facilities for children with disabilities. The UNICEF policy brief showed that 89 percent of primary and secondary schools in Tanzania do not have toilet facilities for children with physical disabilities and impaired vision. Additionally, 42 percent of primary and secondary schools do not have handwashing facilities for children with limited mobility or impaired vision. Additionally, the Institute of Development Studies (2020) showed that lack of qualified teachers, sufficient tailored learning facilities, inaccessible physical environments and absence of incentive mechanisms (i.e. dormitories) are barriers for children with disabilities from attending school.

Cultural and traditional beliefs hinder the right to education for all, specifically girl children. This is the case for some parts of Tanzania. For example, in Sikonge District of Tabora Region, Mwandunga (2016) found that parents' negative attitudes and religious beliefs hinder girls access to education. In Mtwara region, Mollel and Chong (2017) found early marriages, traditional ceremonies, social perception, traditional gender roles hindering girls' education. Some parents still believe that female children are not supposed to be educated unlike male children, limiting their right to education. A vivid example is of Mwajuma, from Shinyanga region who was told by her parents to stop going to school and get married when she became age 15 (Wodon & Nabeta, 2019). It is important however, to note that these cultural and traditional hindrances to girls' education is common in the rural poor households (Varney, 2019). The income poverty constrains household heads ability to send all children to school. In such a situation, the cultural beliefs and practices chooses boy child to go to school because a girl may soon be married.

Access to education for children with disabilities has also suffered from the long standing cultural beliefs in different parts of Tanzania. Institute of Development Studies (2020) show that parental attitudes towards allowing children with disabilities to go to school are negative, particularly girls with disabilities. This has also been affecting children with disabilities as some parents still believe disabled kids do not have the right to education. Parents hide their disabled children from society and education institutions (Odongo, 2018). In Tanzania, in 2013, the number of children with disabilities enrolled in primary schools was 27,853, a decrease of about 7.4% compared to 30,433 in 2011 (Opini & Onditi, 2016). UNICEF's (2022) policy brief presents the average school enrollment rate of children with disabilities to be 51.3 percent, compared to 52.4 percent for those without disabilities in Tanzania as a whole. The brief also presents the rural statistics where 49.2

percent of children without disabilities attend schools compared to 36.2 percent of children with disabilities.

Also, poor transportation infrastructures particularly in the rural areas limit the access to education for all. The small number of schools in rural areas and transportation issues force children to travel long distances to get education, hence affecting their academic performance (Oneya & Onyango, 2021). Clearly, the research by Saga (2014) showed that 68 respondents indicated the home-school distance caused low performance. This link is established by reduced teacher-student contact hours, headache during class learning sessions and stomach ulcers (Oneya & Onyango, 2021). This has discouraged both students and parents as students get tired by the time they reach to school. For example, UNICEF (2018) report that students, particularly from poor households, who never attended to school mentioned distance as one of the factors. In the same manner, pupils and students with disabilities have been more affected by distance.

Poor school infrastructures discourage some parents to take their children to schools. Many schools in rural areas lack desks and chairs, forcing students to sit on the floors, lack of blackboards, computers for computer subjects, laboratories for science subjects, insufficient latrines especially for disabled students. This also hinders the right to education for all since studying environment does not attract kids to school. The picture below shows a primary school in Morogoro, where students do not have desks to sit on.

Image 1: A Primary School Classroom in Morogoro with Students Sitting on Soil Floor



In conclusion, for the case of children with disabilities, institutional barriers are more pronounced than attitudinal barriers. This is also supported by the study of Michael (2013) on access and provision of pre-primary and primary education to the children with disabilities in Tanzania. The institutional factors include issues such as lack of teachers and learning facilities, as well as government provision of favorable physical and accommodating environments. Attitudinal factors involve all social, cultural and traditional barriers. The study by Michael (2013) found that institutional barriers were reported by 40.10 percent of respondents; whereas attitudinal and environmental barriers by 33.70 percent and 26.20 percent respectively.

2.4.Main challenges to secure the right to education in Tanzania

Apart from the barriers to right to education for all, various challenges have been faced in ensuring the implementation of education for all. The analysis was conducted while focusing on the 4As used to assess the government's commitment to securing the right to education for all.

2.4.1. Availability

i. Available number of classrooms

Inadequate classrooms particularly for schools located in rural areas. Example by 2017, there were a total of 51,988 classrooms, a 18.8% decrease from that of 2010 (URT, 2018). The report explains the decrease because some classrooms were converted into laboratories, staffrooms, and some schools turned into colleges. Additionally, the classroom ratio has still not been satisfactory particularly in primary education. UNESCO has set the international standard of teacher student standard of 40:1 (United Nations, 2012, 2015) and 60:1 as a standard set for Sub-Saharan Africa and Southern Asia (United Nations, 2020). However, the Tanzania’s student teacher ratio is 50.63, which is within the SSA standard but does not meet the international standard. Apart from the average, which is affected by the private school ratios, most public schools represent the extreme cases. For example, in Kasulu district, Kigoma region, the student teacher ratio is 76:1 in Kumlama Primary School in Bugaga (The Citizen, 2022). Table 2 indicates the historical CPR to justify the shortage of classrooms in Tanzania.

Table 2: CPR for Primary and Secondary Education

Years	Primary Education			Secondary Education		
	Number of Classrooms	Number of Students	CPR	Number of Classrooms	Number of Students	CPR
2010	115,560	8,419,305	73	64,053	1,638,699	26
2013	114,830	8,231,913	72	46,475	1,804,056	39
2015	115,665	8,298,282	72	50,906	1,774,383	35
2017	128,479	9,317,791	73	51,988	1,908,857	37

Source: URT (2018)

Further, schools the standard number of students per a secondary school classroom is 60, but a study by in Ilemela Municipality, Mwanza region revealed cases of students exceeding 90 per stream. The Tanzanian government data shows that primary school teachers in some parts of the country attend as much as 180 pupils in a single classroom (The Citizen, 2018). The image below shows the situation of Kilamba primary school in Mbagala, Dar es Salaam, in 2016.

Image 2: Classroom Congestion in Kilamba Primary School



Source: IPP Media

Website: <https://www.ippmedia.com/en/features/managing-overcrowded-class>

ii. Impacts of free education

In November 15th, 2015 the Tanzanian government issued Circular 5 which implements the Education and Training Policy 2014 and directs public bodies to ensure that secondary education is free for all children (Right to Education Initiative, 2022). This included the removal of all forms of fees and contributions. As it was stated in the Circular.

“Provision of free education means pupils or students will not pay any fee or other contributions that were being provided by parents or guardians before the release of new circular.”

Taylor (2016)

Even though this seemed a good decision, teachers and parents have complained about the inadequate funds that have been sent to schools for maintenance of the schools and purchase of

teaching materials and other things. A good example is the study conducted by Ndunguru (2018) identified the existence of this problem from both teachers and parents as highlighted below:

People are made to believe that the government provides everything to our schools. In fact, we face difficulties in accomplishing everything. Capitation grants are not enough. If you take money to buy stationeries for exams, make sure you are prepared to have deficit in some other aspects.”

(Interview with head teacher of school S, 9th April 2018. Conducted by Ndunguru)

I suggest that parents could be officially told to contribute a little because the funds provided by the government to cover free education expenses are not enough. It reaches the point where I have to take money from my pocket to cover for some expenses. When the higher rank officials come, they do not understand when you say you failed to accomplish some of the tasks because you did not have money, you may just end up with punishments.

(Interview with head teacher of school N, 9th April 2018. Conducted by Ndunguru)

iii. Inadequacy of Sanitation Facilities

There are inadequate sanitation facilities and menstrual hygiene management especially for disabled students. By 2020, 89% of both primary and secondary schools had not toilets suitable for disabled students (UNICEF, 2021). According to USAID (2020) access to sanitation in Tanzanian schools is critical as over 40 percent of diarrhea cases in school children result from transmission in schools rather than homes. Also, the USAID shows that quality Water Sanitation and Hygiene (WASH) infrastructure will prevent illness among students and teachers, improve the learning environment, and prevent school dropout among students. Further, the USAID showed that the available WASH toilets and taps is inadequate to make a healthy school environment because not all students can access them.

A collaborative survey of UNICEF and NBS in 2018 did the Tanzania WASH assessment. The assessment observed the high unavailability of water and soap at various handwashing facilities in the Tanzanian schools. About 32.1 per cent of schools reported having water and soap and 50.3 percent had water only with no soap. Further, 16.4 percent of the schools had neither water no soap, while 1.6 percent only had soap with no water. These are statistics obtained on the day of survey through observation in the schools' handwashing facilities. Table 3 shows the data in details.

Table 3: Percentage of Schools and Handwashing Facilities in 2018

Classification	Water & Soap	Water Only	Soap only	Neither water, nor soap	Number of schools
Mainland/Zanzibar					
Mainland	32.4	49.8	1.2	16.6	1,278
Zanzibar	25.3	62.7	0.0	12.0	47
Location of School					
Rural	30.8	49.5	1.0	18.7	980
Urban	36.0	52.6	1.8	9.7	345
Level of School					
Primary school	32.4	46.6	1.5	19.4	888
Secondary school	31.6	57.7	0.5	10.3	437
Ownership Status					
Government	28.5	51.4	1.2	18.9	1,057
Non-Government	46.5	45.7	1.1	6.6	268
Type of School					
Girls only	42.8	53.3	0.0	3.8	38
Boys only	32.4	58.5	0.0	9.1	28
Mixed	31.8	50.0	1.2	16.9	1,259
Model of School					
Boarding School	36.9	56.3	0.0	6.8	107
Day School	30.6	49.4	1.3	18.6	1,081
Both Boarding & Day	40.7	52.2	0.9	6.2	1,37
Tanzania	32.1	50.3	1.2	16.4	1,325

Comparatively, according to the data in the table above, the situation in rural schools is worse than in urban schools. Further, when the school is a day school, mixed gender and government owned, the sanitation level is worse than a school is boarding, girls, and private owned.

This finding has profound implication for the schools' level of preparedness to epidemics and their prevention. For example, when Covid 19 hit the country, the immediate transmission prevention measure was regular hand wash in flowing water and using soap. From the study data, it is logical to claim that all secondary and primary schools were highly unprepared, since of all schools, 46.5% of the private owned had both water and soap. The situation might have affected students return to school after Covid 19 restrictions are lifted.

2.4.2. Accessibility

i. Inadequate number of schools in rural areas

The study by Onyango concludes that long distance travelled by students reduces teacher-students contact time, headaches and related issues which reduce school attendance and completion rates (Onyango, 2021). Further, World Bank (2021) shows that distance to school is challenging to teachers' working environment due to absence of school housing. This means, teachers also have to commute a long distance away from their working stations, schools, to find safe and good housing to live. Data shows that Tanzania has some of the largest primary schools in Africa (in number of pupils per school) (URT, 2021). This means that, in a given residential area, a small number of schools makes pupils populate and congest the few schools.

The Tanzanian education sector performance report (URT, 2019) gives detailed data on distance to school across the country. The national average distance to school for both girls and boys is 2.0 km, and the recommended national norm for primary school level is 3 km. Pupils from the following Councils covered the largest distances: Itigi (3.16 km), Mpanda DC (3.02 km), Longido (2.96 km), Tabora/Uyui (2.91 km), Ngorongoro (2.89 km), Manyoni (2.87 km), Kaliua (2.77 km) and Sikonge (2.74 km). Table 4 shows the national average of distance to school for both primary and secondary schools.

Table 4: Distance to School Statistics in Tanzania

	Primary School Average Distance to School			Secondary School Average Distance to School		
	Female	Male	Avg.	Female	Male	Avg.
National Average	2.0	2.0	2.0	2.84	2.77	2.81

Source: Tanzania Education Sector Performance Report (2019)

ii. Hidden costs of education

In November 2015, the Tanzanian Government abolished all school fees as a policy strategy to universalize basic education access for children. Curren (2021) of EduKaid commented that the government was unprepared to fully finance its schools' operations as a result, schools had to tax the parents. Schools have been forced to ask families for unregulated 'contributions' to support their children's education, including food and building improvement payments. The survey by Patrick Ndunguru (2018) on the effects of free education came up with the following responses.

...a barrier is contributions which we are required to pay at school. The contributions exceed the fees we used to pay before. I can prove this to you. I have three children in primary school. We are required to contribute 50 kilograms of maize flour and 25 kilograms of beans per child per year. This means that I contribute 150 kilograms of maize flour and 75 kilograms of beans per academic year which its cost exceeds the fees we used to pay before. It will reach the point that I will fail to send children to school. And if this happens the will come to sue me.

(Interview with parent 2, 4th April 2018 Conducted by Ndunguru)

Free means [refers to] school fees but there are a lot of contributions that parents are supposed to make. With the poverty level especially in my region, I don't know if many parents will manage. We are talking about parents living on under US\$1 a day, who have no ability to buy lunch. They are living on one meal a day; they have a lot of kids they cannot feed. (Interview with parent 8, 9th June 2016)

School started from 11 January but for me not yet, because my parents are not [able to] purchase school uniforms, bag, and materials. [They] told me to wait until they get the money ... we need TZS 75,000 (US\$34).

(Interview with student 6, 9th June 2016, Conducted by Ndunguru)

This shows that fee free education policy has made the Tanzanian education more volatile and more excluding to the children from the poorest families. There is no relief to the average citizen, it is simply that, the financial strain on families to educate their children has been re-introduced in a different face.

iii. Education Policy: Examination and Non-Inclusion for Further Education

One of the challenges facing access to public education in Tanzania (lower and upper secondary, as well as University) is examination pass mark. Data by Kippenberg (2014) shows that hundreds of thousands of children in Tanzania are pushed out of school each year before they reach age 18 because they fail the primary school examination. Further, he showed that more than 400,000 children, 49.4 percent, failed the exam in 2013 and 69.3 percent failed in 2012, disproportionately affecting girls' access. USAID (2014) showed that in 2013, the net enrollment rate for lower secondary education was 30.8 percent, and for upper secondary education only 1.9 percent. Table 5 below further give the details of how examinations deny students access for further education

Table 5: Pass Rates in Primary and Secondary Schools, 2004–2016

Year	Primary (PLE)		Lower Secondary (CSEE)			Higher Secondary (ACSE)		
	No of Candidates Sat	Pass Rate (%)	No of Candidates Sat	Pass Rate (Div. I-IV) (%)	Pass Rate (Div. I-III) (%)	No of Candidates Sat	Pass Rate (Div. I-IV) (%)	Pass Rate (Div. I-III) (%)
2004	499,241	48.7	63,487	91.5	37.8	13,975	98.0	91.2
2005	493,636	61.8	85,292	89.3	33.6	16,884	96.9	88.1
2006	664,263	70.5	85,292	89.1	35.7	21,126	96.3	86.6
2007	773,573	54.2	85,865	90.3	35.6	24,813	92.3	68.4
2008	1,017,865	52.7	125,288	83.6	26.7	32,275	92.7	72.6
2009	999,070	49.4	248,336	72.5	17.9	39,105	94.4	82.9
2010	895,013	53.5	351,214	50.4	11.4	48,791	93.8	82.2
2011	973,809	58.3	339,330	53.6	10.0	44,720	92.1	78.6
2012	865,534	30.7	397,222	43.1	9.5	44,188	92.3	79.7
2013	844,938	50.6	352,614	57.1	21.2	42,952	93.9	83.8
2014	792,118	57.0	288,019	69.8	10.3	35,257	98.3	28.6
2015	763,603	67.8	384,300	68.0	25.4	35,176	99.0	89.5
2016	789,479	70.4	349,524	70.4	27.6	64,861	97.9	93.1

Source: MoEVT and NECTA 2004 – 2016

iv. Early Pregnancies, Early Marriage and School Ban

The estimated birth rate of young people in 2018 in Tanzania was 139 births per thousand girls aged 15-19 (Kinabo and Eduful, 2021). Due to a lack of understanding about of safe sex, most adolescent girls end up having early and unintended pregnancies (Martínez & Odhiambo 2018). Another cause of the pregnancies is sexual exploitation on the way to school, discouraging girls from going to school. Early marriage and pregnancy prevent girls from going to school in Tanzania where in 2016, 3,700 girls dropped out of school due to pregnancies (Kinabo and Eduful, 2021).

Schools have been expelling pregnant students in Mainland Tanzania since at least 1959. Between 2003 and 2011, over 55,000 female students were forced out of primary and secondary schools due to pregnancy (The Center for Reproductive Rights [CRR], 2020). For instance, it is reported that more than 8000 teenage girls were forced to drop out of school due to pregnancy in 2010 (UNICEF, 2011/18). A total of 70,000 girls dropped out of school for the same reason between 2013 and 2015 (Centre for Reproductive Rights, 2019). In June 2017, the Tanzanian government banned the mothers who gave birth to return to school, claiming that allowing pregnant girls and

young mothers' participation in school encourages other girls to have sex (Rodriguez 2018). This policy denied their access to education in any public school in Tanzania, one good example of a policy challenge to education access in Tanzania. The policy was however reversed in 2021 by the sixth President.

v. Acceptability and Adaptability

Among the challenges to access education under *acceptability* are poor quality of education provided to students. According to UNICEF (2019) about 88% of the Grade 2 pupils cannot read properly. Further, incompetent teachers who are not skilled and innovative enough to adapt to various changes, especially technological ones. Other challenges are related to the education system which ignores the Tanzanian culture, widespread use of corporal punishment and teachers that do not play their effective role, teaching and leading the way against sexual exploitation and harassment. According to the Law of Child Act 2009², corporal punishments are only permissible in penal institutions (UNICEF, 2020), but not in schools.

On the side of *adaptability* poor education curriculum which is not flexible enough to change with the technological changes and needs of the society. Absence of curriculum for people with special needs including disabled. Rules and regulations make it difficult for girls to return to school after pregnancy despite re-entry policy. Although there is police gender and child protection desk in every district, many people including students who know about it and the process of reporting any abuse and continue to be abused as not stern measures are taken against perpetrators.

² Country Report for the United Republic of Tanzania

3. DATA SOURCES

3.1. Process of Data Gathering and their Sources

The study objectives were met by analyzing secondary data collected from different sources between 2017 and 2021. The required data were publicly available and other data from the government agencies, particularly the Ministry of Education, Science and Technology, and the Ministry of Finance and Planning.

Public data were those related to the national budget allocated to the ministry of education, science and technology. These data were available online through the website of the Ministry of Education, Science and Technology (MoEST) and the Ministry of Finance and Planning (MoFP) which indicates the national budget for all ministries including MoEST. From the national budget of Tanzania and the ministry (MoEST) and President's Office Regional Administration and Local Government budget, the researcher collected the data on funds allocated to the primary education, secondary education and tertiary education. It is also from these sources that the researcher was able to obtain the funds received from international aid and development corporation to finance various primary, secondary and tertiary programs and projects.

3.2. Data Processing

Most of the collected data were in Tanzanian Shillings (TZS) but were converted to the United States Dollar (US\$) for uniformity and globalization of presentation. Therefore, for each year data, the historical exchange rates were used to convert the Tanzanian Shillings figures into their Dollar values. The exchange rate used was the selling exchange rate as of 30th June of each year, starting from 2017 to 2021. The rates of exchange for end of each period, say June of 2016/17 was obtained from the Monthly Economic Review of the Bank of Tanzania, released in 2021. Appendix A1 in presents these exchange rates. This was done automatically by using the GCE/EFO digital database website. Also, due to missing financing (budget and foreign) across gender groups, the researcher used gender based enrollment data shown in appendix 3A across different education levels to convert or disaggregate the aggregate education financing allocations over gender groups. The same enrollment data was used to disaggregate total education financing allocations across early childhood (preprimary), primary and adult education levels.

3.3. The Limitations of the Data

The data collection process was limited by the unavailability of the following data from the primary target source (national budget speeches). Additionally, another limitation was the lack of specific budget itemization of education financing to primary, secondary and tertiary levels. To deal with it, the researcher sourced this data from different documents of civil societies, other non-budget ministry documents (such as the Tanzania Education Sector Performance Report) and reports from international educational agencies such as UNESCO for these specific data. Further, where some data was not accessible, the researcher would apply arithmetic skills, to deduct or add the available data to obtain the data needed. Also, the tertiary education financing data was more unavailable compared to that of secondary and primary which at times (in other sources was presented as one for basic education).

The data needed for sensitivity education analysis was not available. For example, data education financing allocations across gender groups, to people with disability and minority ethnic groups (i.e. the Hadzabe, Mang'ati and Masaai) was unavailable. The major challenge of relying on government or ministry budget documents is their lack of uniformity of reporting over time; a particular year would report a certain figure that is not reported in other years.

Another limitation regarding the availability of foreign education financing to primary, secondary, and tertiary education levels. The data available was from the ministry budgets (total foreign funds to education) and other sources to get the financing data on specific foreign projects. Further, socially sensitivity analysis data on foreign financing in education was not available. Table A3 in the Appendices section presents the detailed description of the limitations encountered in the course of this study and how they were countered.

4. DATA ANALYSIS

4.1.Introduction

To analyze the collected data, an EFO Digital database system was used. The reporting and interpretation of the generated analysis results are provided below.

4.2.Description of Data

The study employed secondary data collected from 2016/17 (as at June 2017) to 2020/21 (as at June 2021). The variables of interest that were used in this study included total national budgets, total education budget, early childhood education budget, primary education budget, secondary education budget and tertiary education budget. Other variables that were also collected for analysis were budget for people with disabilities, funds budget for girls and women, total international aid and development cooperation and total international aid and development cooperation allocated for education. Data on the budget financing and international aid and development cooperation financing across education levels between genders was not found. This limitation was resolved by the use of gender based enrollment rates, under the assumption that enrollment is an indicator of need, thus allocation responds to enrollment. Further, data for financing education of people with disabilities across levels was not found, as well as data of education financing from foreign debt reliefs.

During the periods under observation, total national budget of Tanzania was observed to experience an increasing trend. The increase is attributed to the growing demand for the funds to finance the implementation of various plans and policies such as construction of infrastructures and a fee-free education policy.

4.3.Education Sector Budget Share Analysis

4.3.1. Education Sector Allocations from Total Budget

According to the Global Partnership for Education (2019), the Framework for Action (FFA) recommends that countries allocate between 15 to 20 percent of their national budgets to finance education. That percentage range is a good indicator of a government's commitment to education development. In Tanzania, the data from financial year 2016/17 to 2017/18 shows unsatisfactory performance in this aspect and the performance deteriorated over time. Figure 3 below shows the

percentage share of total Tanzania’s national budget allocated to education for the period under the observation of this study.

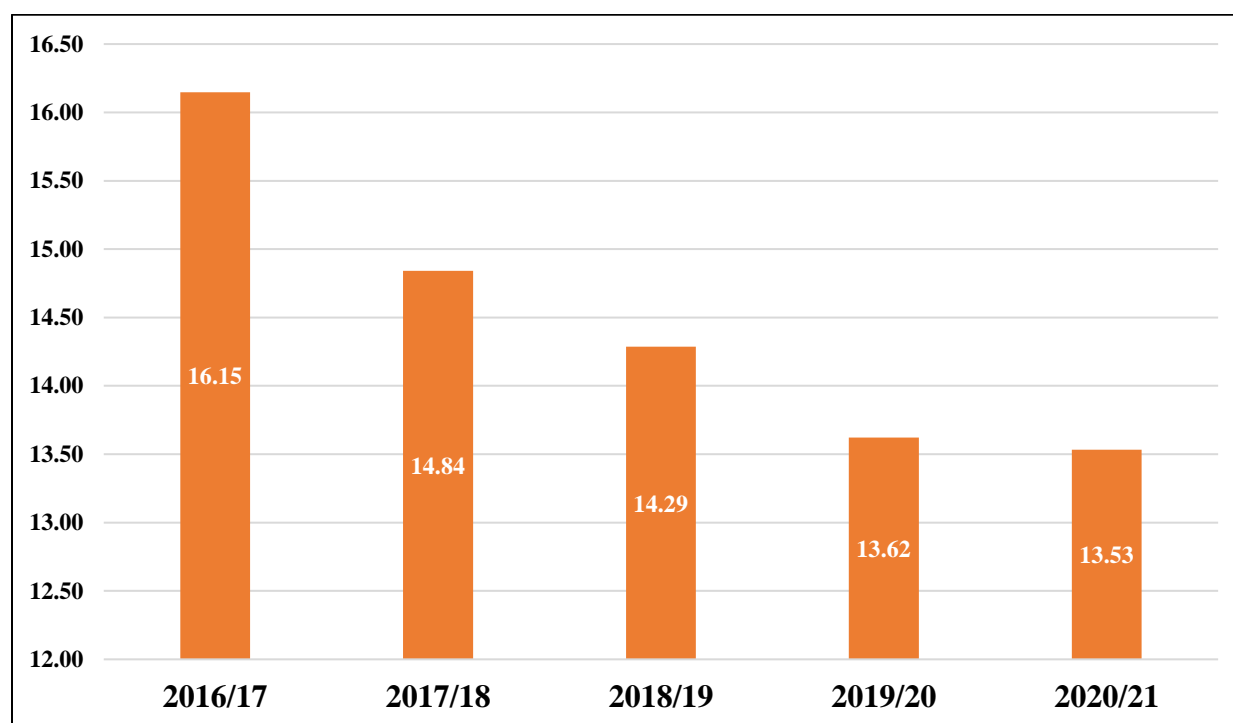


Figure 3: Tanzania Education Share (%) of Total Budget

Source: Analysis of Compiled Data from Sources including Tanzania Budget Speeches

The data shows that, the country’s required performance in commitment to educational goal was met in financial year 2016/17 when 16.15 percent (>15%) of government budget was allocated in education. In the following consecutive years, budget allocation fell below the set threshold and kept falling to 13.53 percent in 2020/21. Partly, this signifies a lack of commitment to educational development goals by the Tanzanian government but the percentages do not tell it all. For example, even though the share is seen to have decreased consistently from 2018/19 to 2020/21, the actual monetary figures allocated have generally been on the rise, figure 4 below. Thus, even though education expenditure has grown up, the larger growth of the total government budget has understated the percentage shares.

Figure 4 shows that education budget size declined from USD 2.2 billion in FY 2016/17 to US\$ 1.79 billion in FY 2019/20. Even though the size allocation rose to US\$ 2.05 billion in FY 2020/21, the share to total budget was less.

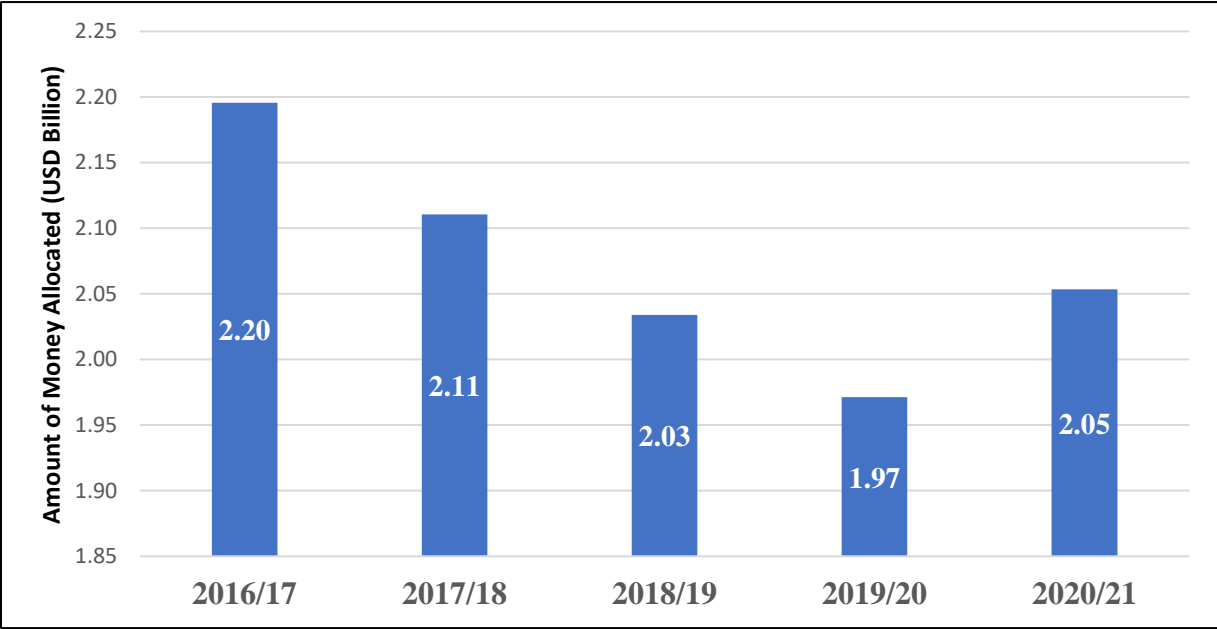


Figure 4: Education Budget Size (in Billion USD)

Source: Analysis of Compiled Data from Sources including Tanzania Budget Speeches

The Tanzanian education sector has three main levels; primary, secondary, and tertiary. An interview with the statistical representative in the ministry of education revealed that primary education (standard 1 – 7), preprimary education and adult education is a single entity under the name of primary education because they share resources and facilities. The trend of education budget allocations for each level has been varying with the government sectoral and sub-sectoral financing priorities from year to year. Figure 5 indicates budget allocation for each education level in Tanzania.

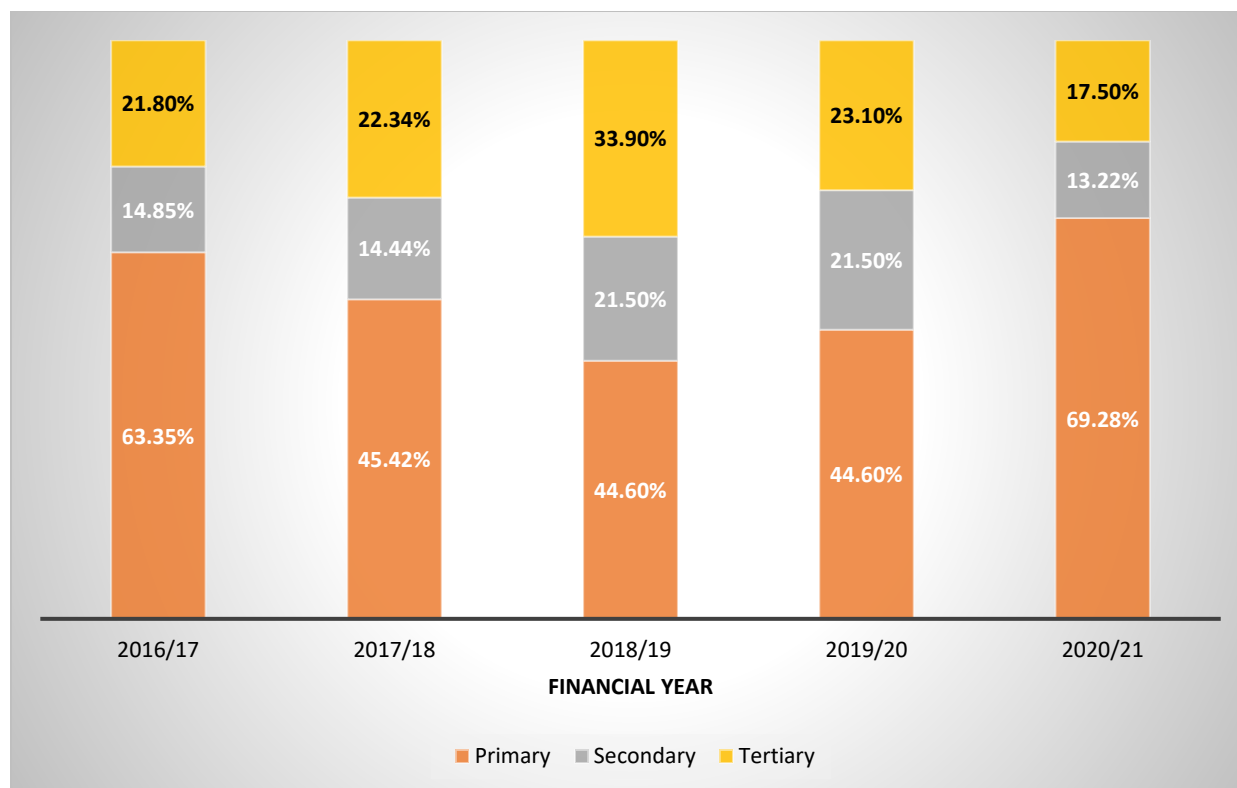


Figure 5: Education Budget for Each Education Level in Tanzania

Source: Analysis of Compiled Data from Sources including Tanzania Budget Speeches

4.3.2. Primary Education Level Budget Allocations

Primary education finance was observed to experience a fluctuating trend although it has consistently taken a large share of education budget allocation. In the financial year 2016/17, primary education level accounted for about 63.35 percent of the total education budget but dropped to 45.42% for the financial year 2017/18. The substantial primary education budget of 2016/17 was due to the launching of the fee-free education policy in 2015 (Mwakalukwa, 2019), which can be associated with the 71.43% increase in the total capitation grants released to government-funded primary schools for the FY 2016/17 (Shukia, 2020). The Ministry of Finance Citizens Budget, URT (2017) shows that 2016/17 spending for fee-free education was TZS 3.07 trillion.

The drop in the financial year 2017/18 primary education budget was attributed to the shift in government education financing priorities from fee-free financing to technical and vocational education. This is evidenced by the data from the Citizens Budget whereby, in 2016/17 technical

and vocational education budget was TZS. 44.61 billion but TZS. 1.34 trillion in 2017/18 (URT, 2017; 2018).

The primary education financing trend increased to more than 52.5% in the following financial years, 2018/19, whereby the fee-free education spending went up to billion 285.93 TZS and possibly to other areas of primary education, since the technical and vocational financing went down to 107, significant decline from the previous year (Citizens Budgets – URT, 2017, 2018). Further the other money was spent on improving school infrastructure, building additional classrooms, and other capital spending and training of teachers to meet the growing demand as the number of students in schools increased drastically (Doriye, Muneja, and Ilomo, 2020).

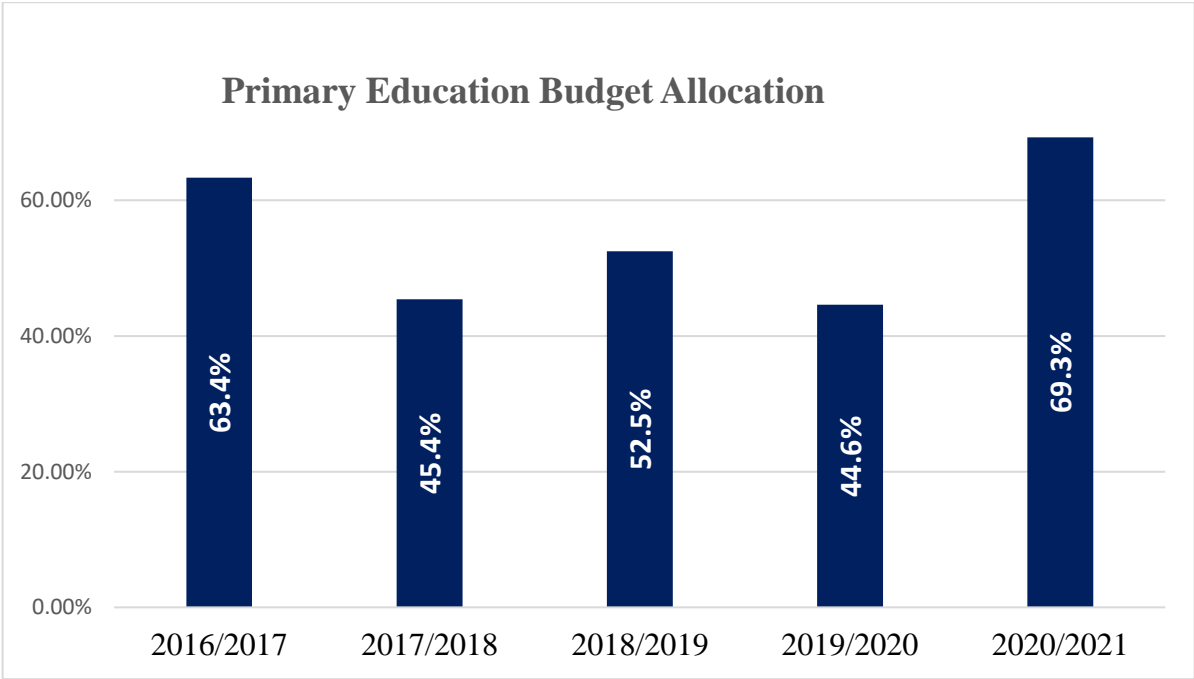


Figure 6: The Share of Primary Level in Education Budget from FY 2016/17 to 2020/21

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

The data presented in Table 6 below is sourced from the Citizen Budget document series released by the Ministry of Finance and Planning each year. For reasons above the control of the present study, this data does not cover all budget items, but it is helpful to justify varying budget allocations in primary education.

Table 6: National Education Budget Allocation to the Sector Priorities (million USD)

Years	2016-17	2017-18	2018-19	2019-20	2020-21
Fee Free Education	1412.82	90.39	125.34	124.98	125.47
Technical & Vocational Education	20.53	599.35	46.91	46.77	27.38
Maintain & Operate Universities and Science and Tech Commissions	32.06	30.81	28.63	28.54	–
High Education Student Loans	198.71	–	187.40	186.85	195.78
Teachers Colleges, Teachers Service Commission, Quality Assurance	20.13716	–	–	–	95.01
National Examinations	–	51.16	50.02	49.87	32.18
Develop- Projects in Education Through Various Programmes	–	–	187.40	62.15	0
Science, Tech, Innovation and Research & Development	–	–	11.62	11.59	32.78
Primary & Secondary Infrastructures	–	–	–	–	72.06

Source: The Citizens' Budgets for the Years 2016/17 – 2020/21

4.3.3. Secondary Education Budget Allocations

The education budget allocation to secondary schools was observed to have slightly decreased from 2016/17 (14.85%) to 2017/18 (14.44%). It experienced an increase to about 21.5% in the financial year 2018/19 which remained the same to 2019/20 and significantly dropped to 13.22 percent in the FY 2020/21. The significant drop in secondary education expenditure in the 2019/20 – 2020/21 period can be explained by the Covid 19 Pandemic. Further, the percentage decline can be caused by a competing percentage rise in allocation to the primary education, as shown in Figure 7, which in the same period, it went up significantly. Following the first confirmed case of coronavirus disease 2019 (COVID-19) in the United Republic of Tanzania on 16 March 2020. Manyengo (2021) shows that the Tanzanian Government banned all public gatherings and closed all educational institutions, including pre-primary, primary and secondary schools, as well as technical and vocational education and training institutions and universities on 17 March 2020.

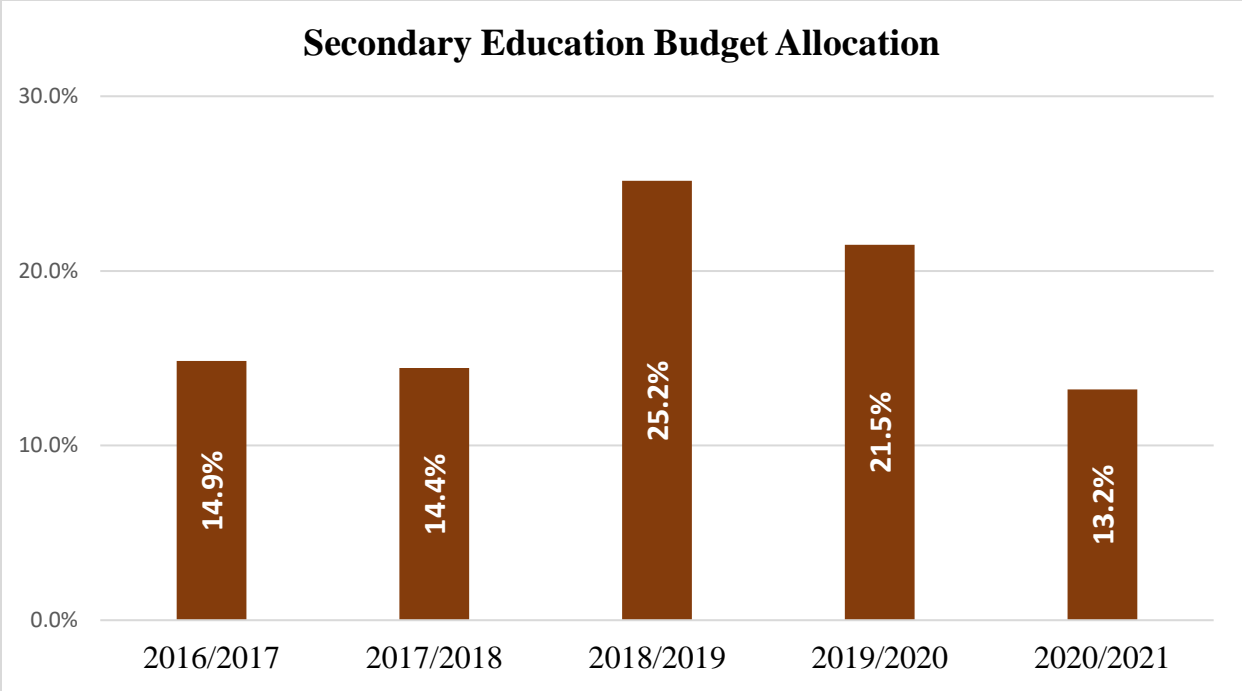


Figure 7: The Share of Secondary Level in Education Budget from FY 2016/17 to 2020/21

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

4.3.4. Tertiary Education Budget Allocations

Tertiary education is the highest education level in Tanzania with fewer number of students due to the qualifying examination system of Tanzania. Figure 8 shows the funds allocated to this education level accounted to about 21.8 percent of the total education budget in FY 2016/17 and 40.1 percent in 2017/18, nearly a double increase. The spending on tertiary education is then noted to have highly decreased to 33.90 percent of the total education budget in FY 2018/19. The steep drop to 17.50 percent in FY 2020/21 can be explained by Covid 19 outbreak and the resulted closure of higher learning institutions, since 17th March 2020.

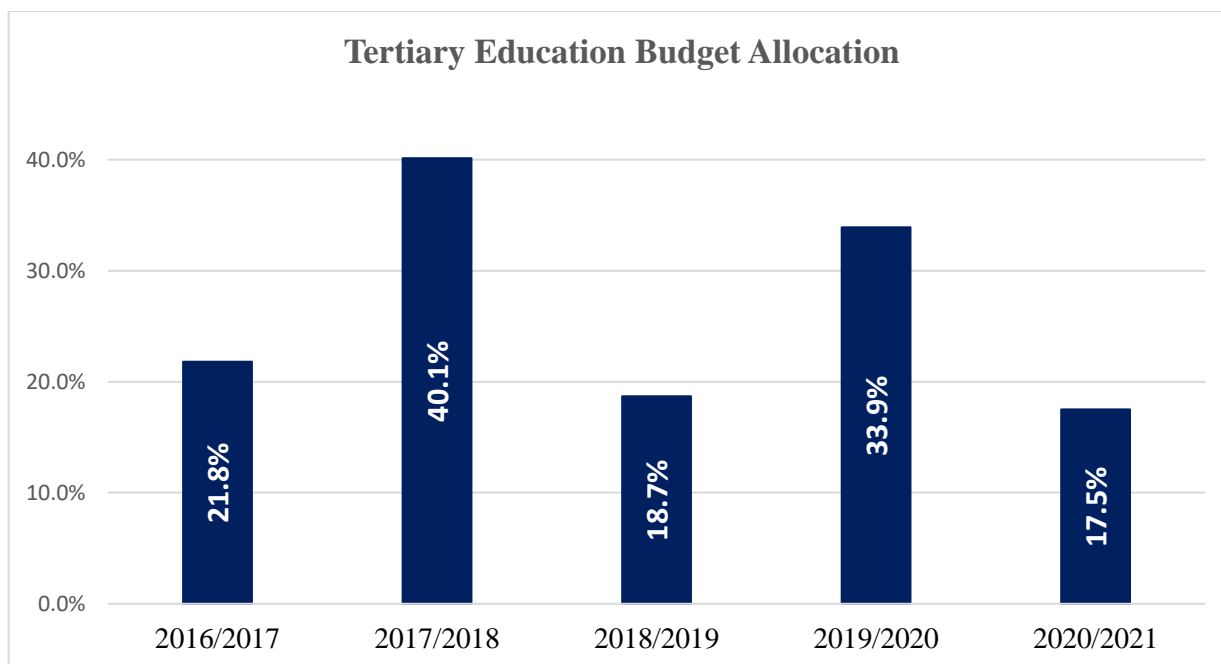


Figure 8: The Share of Tertiary Level in Education Budget from FY 2016/17 to 2020/21

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

Generally, concerning the share of education budget across education levels over time, the descriptive results indicate the government budget has varied with government priorities. Despite that, the allocation to primary education has remained higher relative to secondary and tertiary levels. This can be explained by the government’s commitment on improving access to basic education through, among other means, fee-free education. Figure 9 below shows government allocation to fee free education over time. That is, after groundbreaking investment in 2016/17 (first year of implementation) of TZS. 3069.5 billion, the following consecutive allocations have shown an increasing trend.

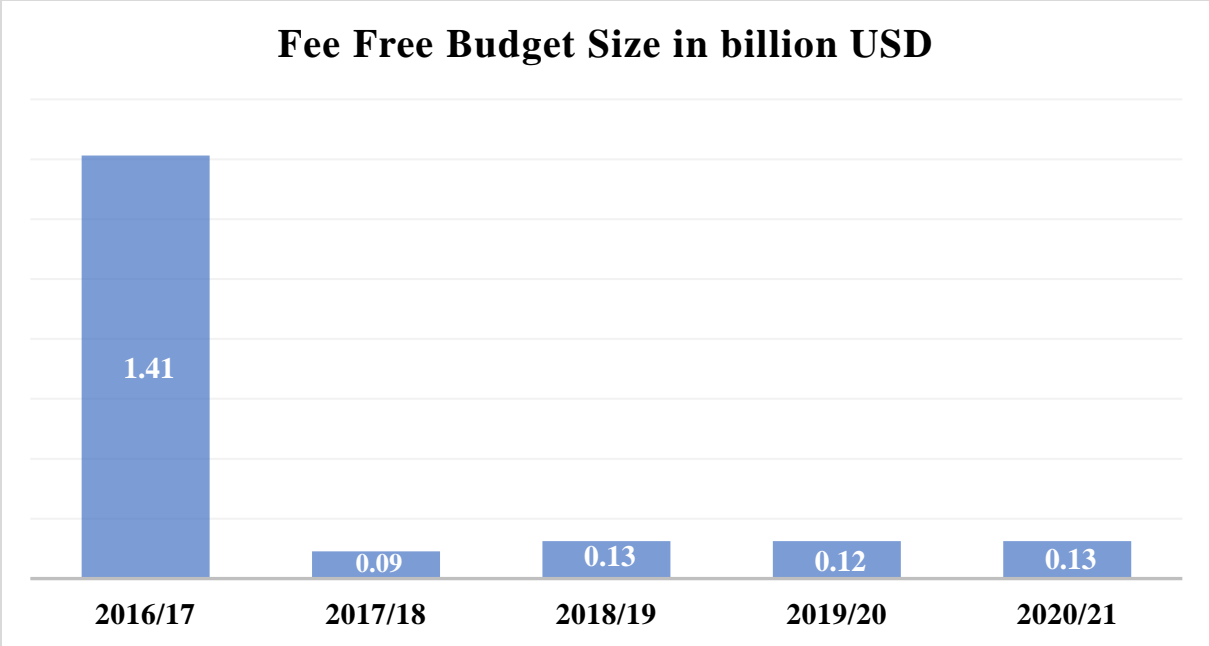


Figure 9: Budget Allocation to the Fee Free Education in Tanzania (2016/17–2020/21)

Source: Analysis of Citizen’s Budgets from the Ministry of Finance and Planning (2022)

4.3.5. Budget Financing for Early Childhood Education and Adult Education

Despite the data limitations, the researcher secured education level enrollment data (from the MoEVT) for all levels, including early childhood education (preprimary) and adult education but for 2020/21. Thus, the researcher used this enrollment data to disaggregate budget financing allocated to the primary education level down into, early childhood, primary and adult. Figure 10 below present the snapshot analysis of education financing across all levels for 2020/21.

After its disaggregation, the primary education level is found to still take largest share of the budget, compared to the pre-primary level, adult, secondary and tertiary levels combined. Figure 10 shows that over 60 percent of all education budget in 2021 went to primary education. Next to it is tertiary education (17.5%), secondary education (13.22%) and then preprimary (7.57%) and lastly adult education (0.74%). The early childhood and adult education levels are taking the least share of total education budget.

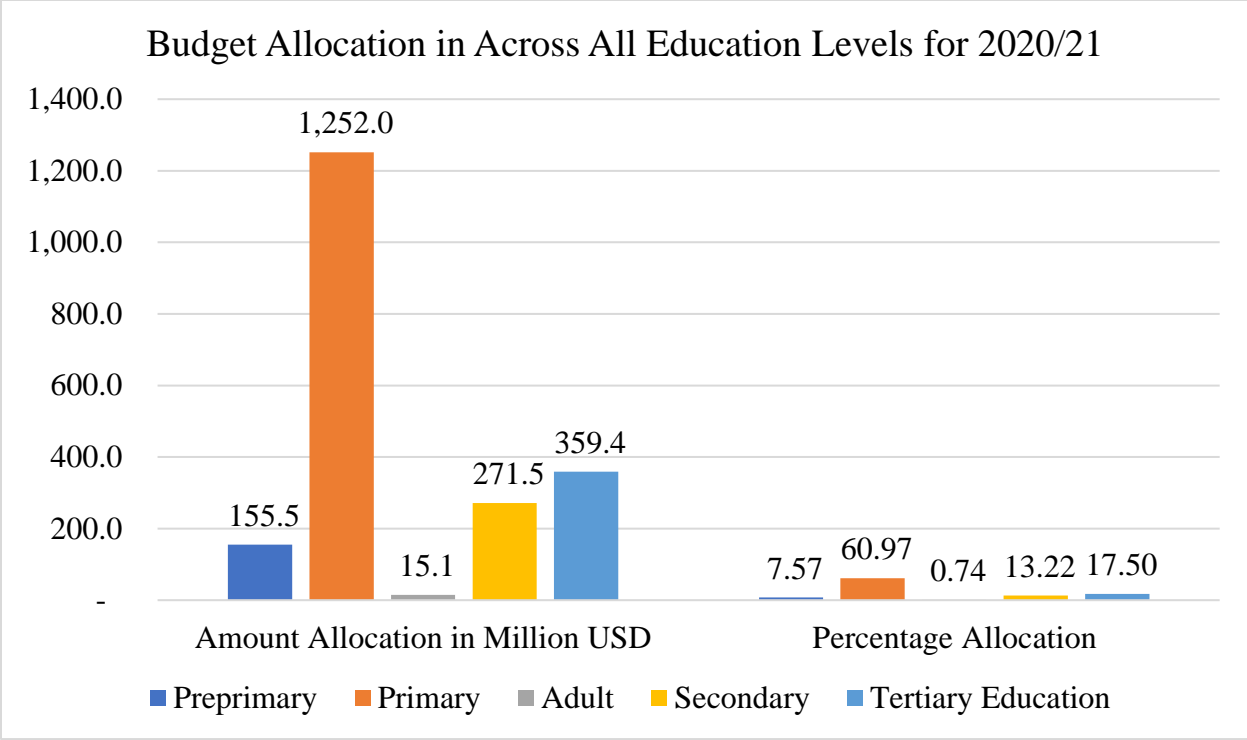


Figure 10: Budget Allocation to All Education Levels (2021)

Source: The Ministry of Education Reports, Budget Speeches and Other sources (2022)

4.3.6. Sensitivity Analysis

Disability Sensitivity Analysis of Education Budget Allocation

Data on the finances allocated to people with disabilities include ones for those with special needs. Figure 11 indicates the education budget share allocated to people with disabilities for the periods under the study. This fund is minimal as it only takes around 0.01% of the total education budget in all years under the study. This small allocation implies two things. First, it can result from a small number of students with disabilities in schools caused by the environmental, institutional and attitudinal (traditional and cultural) barriers. Secondly, it is this low investment in education facilities and environments that resulted to the extant barriers that self-perpetuate to low enrollment and low budget demands to the group. Secondly, it can also imply less government priority of people with disabilities in the education sector.

The allocation of financing to people with disabilities across different education levels is constrained by data unavailability. The researcher thought of using enrollment data across education levels, as indicators of service need, which could be used to break down the total education financing across levels. Hence, the researcher attempted to reach the ministry of education statistical office for enrollment data of people with disabilities, but the data was unavailable. Since education policy must respond to evidence (data) based evidence, the unavailability of data has negative implications to the precision of public policy in education sector.

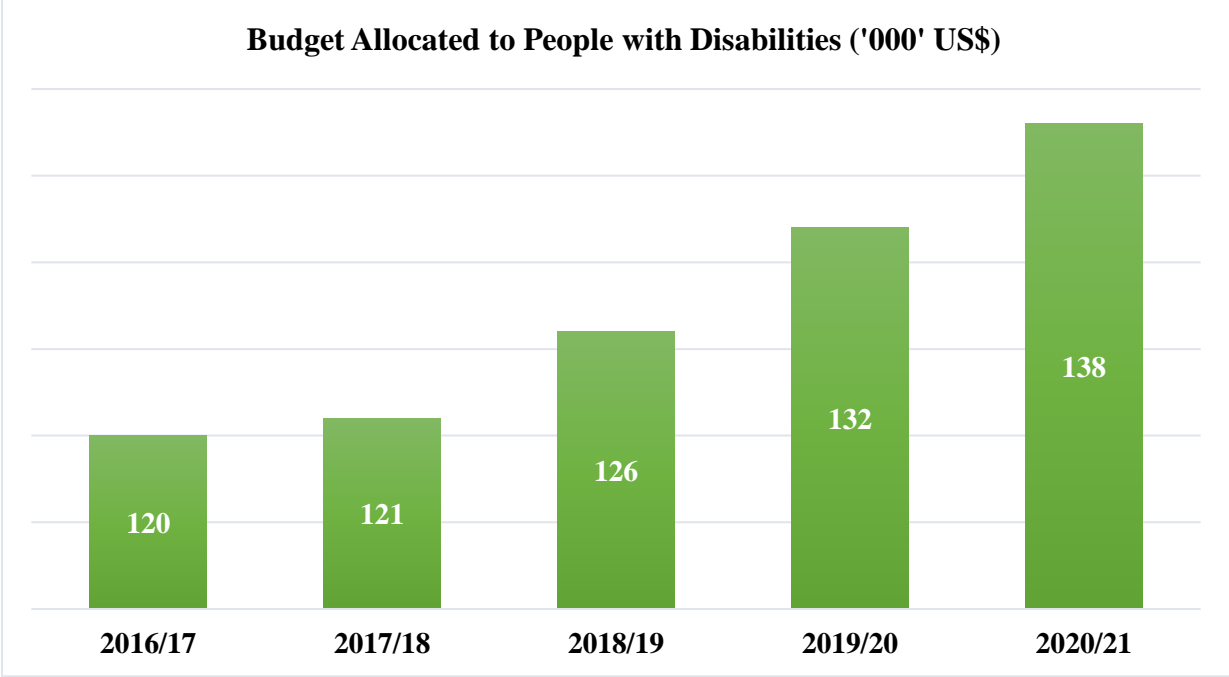


Figure 11: Funds Allocated to People with Disabilities

Source: Medium Term Expenditure Framework Statistics 2016 - 2021 (MoF, 2021)

Gender Sensitivity Analysis of Education Budget Allocation

The scope of education for all (SDG4) go across gender and ability conditions (i.e. including people with disabilities). The public education budget is allocated in response to the need that exists in the country. Assuming that enrollment is an indicator of education service need, hence government allocation; this sensitivity analysis uses enrollment data across gender to compute financing allocations across gender. Despite several data limitations (missing data points in some

years), as shown in the enrollment data (see Appendices 3A & 3B) collected from the Ministry of Education (MoEVT), the available data was used to produce the sensitivity analysis given below.

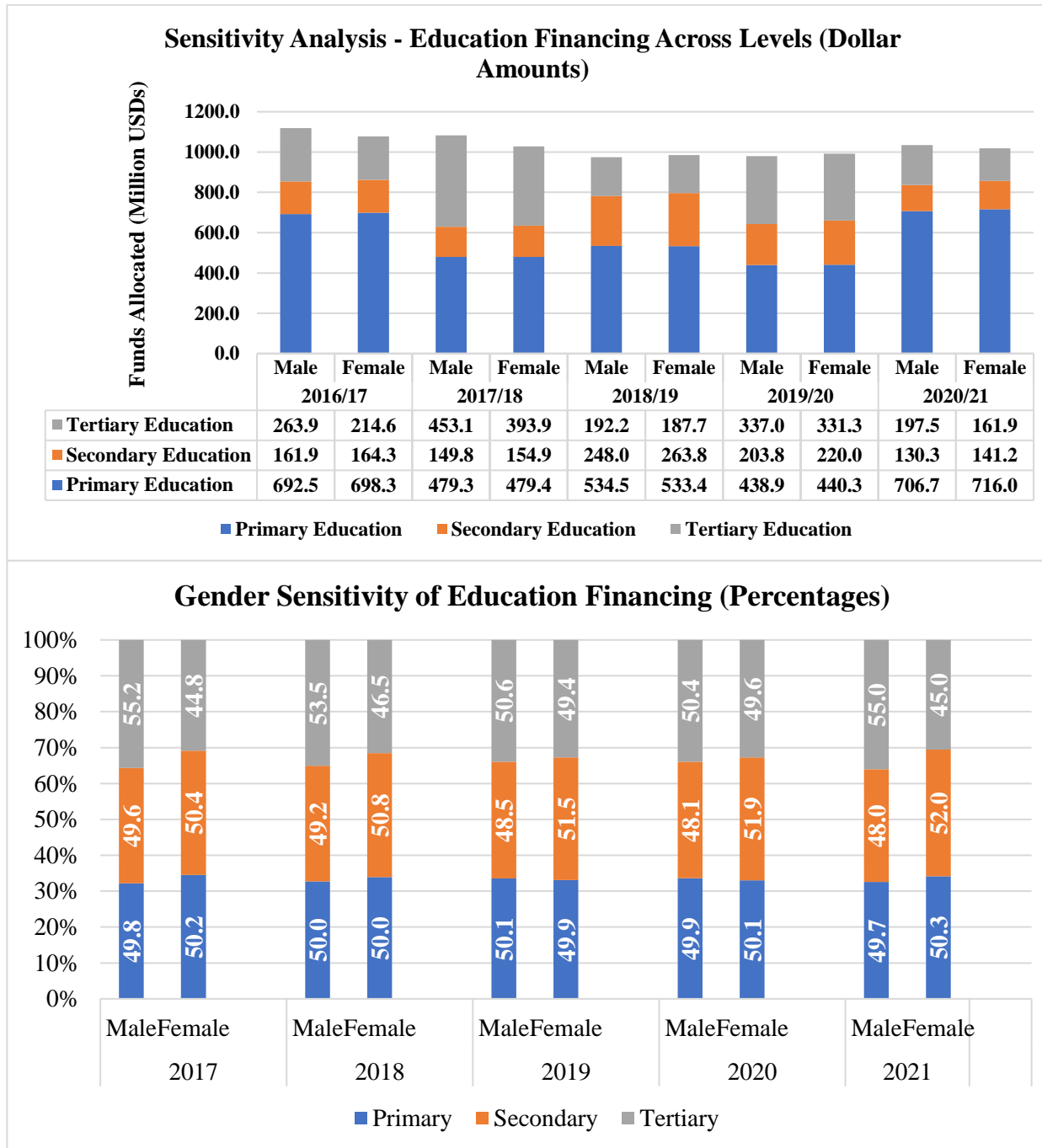


Figure 12: Gender Sensitivity Analysis of Education Financing (Education Levels)

Source: Data Requested from the Ministry of Education Statistics Office (2022)

Figure 12 above has two panels, the upper panel (for dollar amounts) and lower panel (for percentages) but both presenting the gender sensitivity of financing allocations at all educational levels and across genders. Even though the upper panel gives actual data on funds allocated (in million dollars), an interpretation of the lower panel gives a clear picture of gender financing sensitivity. Overall, the data shows that there is higher gender equality in education financing in the primary education and secondary education, but it slightly decreases at the tertiary level.

Overtime, at the primary level gender equality shows a slight decreasing trend, from 50.2% female in 2017, to 50% (2018), and 49.9% (2019) but picked to 50.1% and 50.3 in 2020 and 2021 respectively. Though slight, the decrease up to 2019 and the pickup in 2020 and 2021 communicates the observation made, of country’s commitment to international development policy and the consequent financing support. At the secondary level, however, the trend has been the opposite, where female education financing came from 50.4% in 2017, 50.8% (2018), 51.5 in 2019 and 51.9% and 52.0% in 2020 and 2021 respectively. The same trend is in the tertiary education. It is important to reemphasize that this data is based on enrollment MoEVT data (with minor limitations – see table in Appendices 3A & 3B). A consideration of gender sensitivity of education financing out of the total government budget, the available data still shows a high level of inclusion (Figure 13).

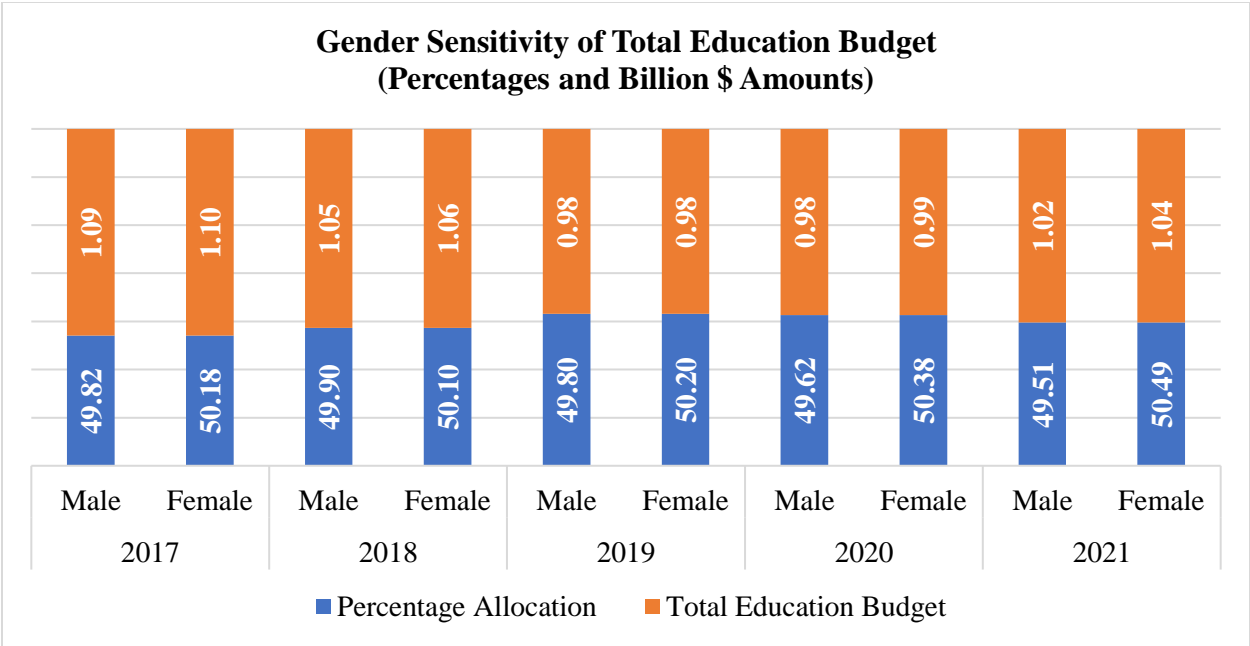


Figure 13: Gender Sensitivity Analysis of Education Financing (Total Budget)

Source: Data Requested from the Ministry of Education Statistics Office (2022)

From the data presented, two important conclusions can be drawn. Overall, public financing in all education levels and in total budget allocation across genders, shows a high level of gender inclusion in Tanzania's education financing. Also, the data limitations imply the high likely low precision of education policy that relies on this data. Hence, there is a huge gap and hence demand for accurate education data that the responsible authorities should work on to improve education policy.

4.3.7. Scrutiny

The set target of education financing by the Education for All initiative was committing 15–20 percent of the national budget to education. For the period under observation, the study has found Tanzania to have met this target only in 2016/17. This is because, the trend of budget allocation to education has been on the consistent decline. Across different educational levels, the primary education has had the largest share; thanks to the national and international education policies, aiming to ensure universal access to basic education. Primary level allocation is followed by the tertiary, then last is secondary education.

Five years after the launching of the Sustainable Development Goals in 2015 which insists more on promoting access to secondary education for all, still the budget allocated to this education level is scanty. One factor behind most of the discussed hindrances and challenges to access to education have their roots from financing. Despite the competing allocations to other sectors, it is imperative to appreciate the role of human capital development to the success of those other sectors. Hence, there is a possibility and rationale for the government to increase budget allocation to education. This will increase the number of schools, improve the learning environments, employ more teachers and give them good working environments. With that, most education access barriers and challenges will be handled and the educational outcomes in the country will improve. That is, gender equality will be achieved and education access by people with disability will increase.

However, it is important to appreciate the constraints that exist to a developing country such as Tanzania. The country's population size and growth are high and the government's revenue collection potential cannot sufficiently cater for all sectors. Further, due to global economic crises

such as Covid 19, most foreign donors have reduced or withdrawn their grants. Therefore, the Tanzania’s achievement of the 20 percent education budget allocation may not be an immediate wish to happen goal, but proper long term planning to get there is needed.

4.4. Analysis of Foreign Financing of Tanzania’s Education

4.4.1. Total Education Financing from Foreign Sources

In Tanzania, the government revenues are insufficient to meet the budget needs, leading to the government’s reliance to internal private and external development grants and loans. External development grants and concessional loans are provided from development partners, bilaterally or multilaterally. The government also receives the funds in the form of non-concessional loans. Figure 14 provides the trend of the total fund received from international aids and development corporations.

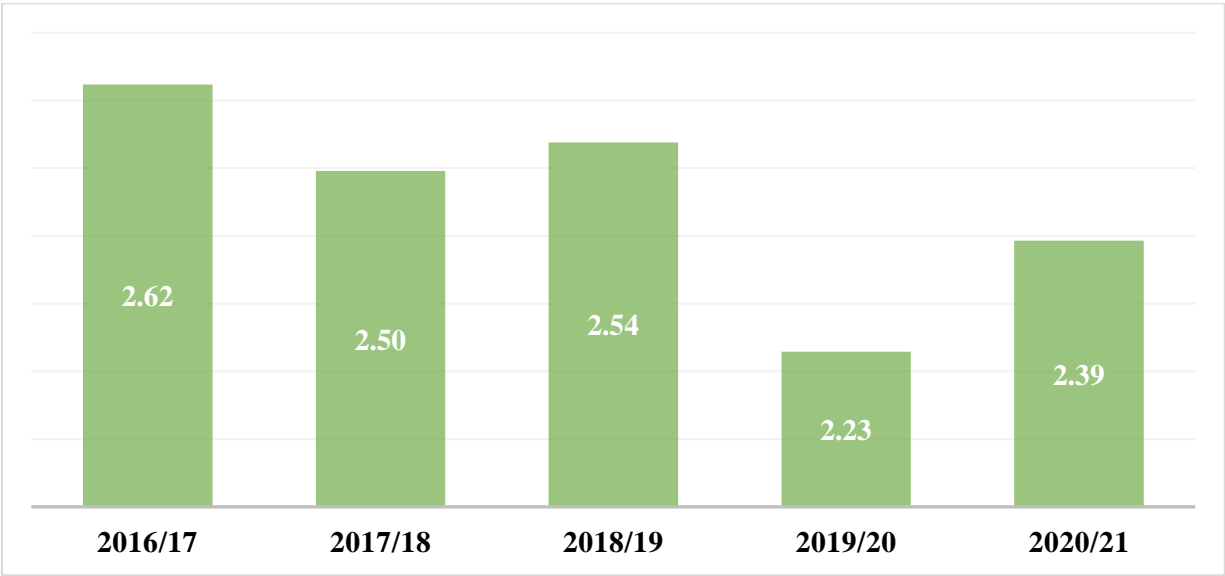


Figure 14: Foreign Financing in Tanzanian Education (billion USD)

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

The figure indicates that the government of Tanzania received about USD 2.62 billion from the international sources (multilateral and bilateral aid, grants and loans) in 2016/17. The share has been fluctuating over time but a deep fall of the allocation is noted in 2019/20 of USD 2.23 billion and a slight uprising to USD 2.39 billion in 2020/21. This can be attributed to Covid 19 outbreak

and the associated country's state of foreign relations particularly in the period between 2019/20 – 2020/21 period (World Bank, 2020).

Focusing on the education budget, Figure 15 reveal the share of international aids and grants allocated to the education budget. The percentage of the total foreign funds allocated to the education sector appears to be less than 6 percent since much of the funds are used to finance other development projects. This follows from the 2015 – 2020 government focus on infrastructural development as revealed by the Tanzania's Five-Year Development Plan – FYDP 2015/16 – 2020/21 (URT, 2016). The highest figure was observed in 2017/18 while the lowest was observed in 2020/21.

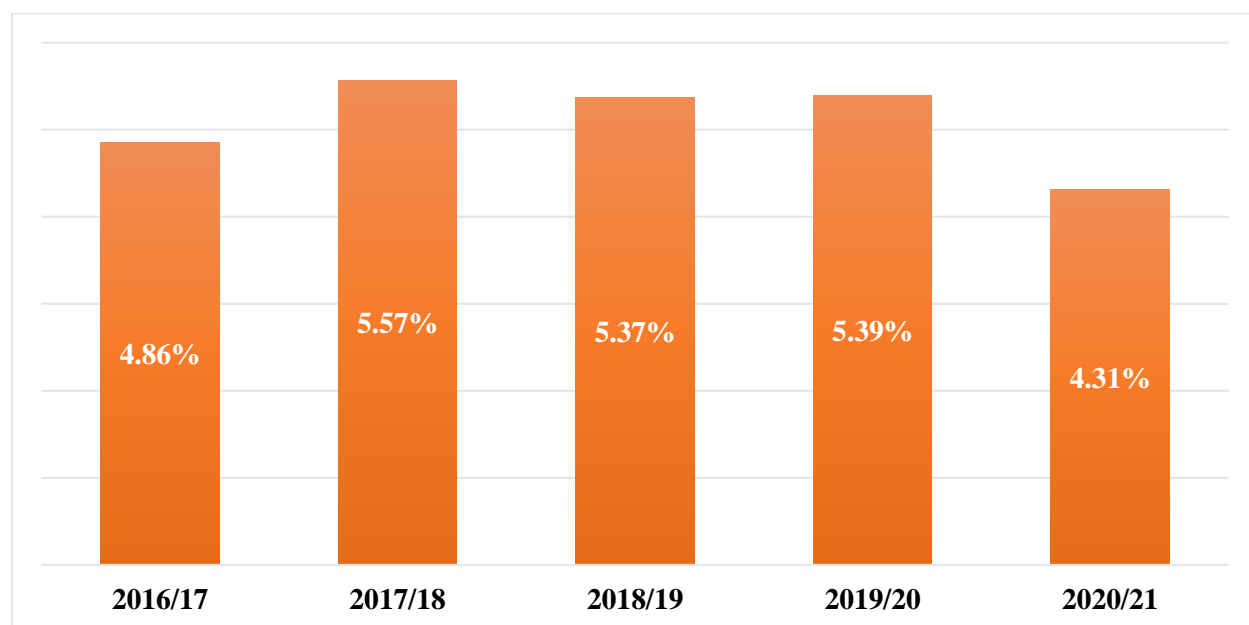


Figure 15: Share of Foreign Finances Allocated to the Education Sector (2016–2020)

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

The weight of education funding from international cooperation and aid in the general education budget in Tanzania is important to consider. That is, what percentage contribution does education finances from foreign aid and grants make in the total national education budget? Further, how is that contribution at each education level, primary, secondary and tertiary? Figure 16 below gives a detailed statistical presentation of the answers.

In total sums, in the period under observation, foreign funding in education made the least contribution to the total education budget in the years 2018/19 and 2019/2020. This was

contributed by donor’s withdrawal from supporting the government due to failure to conform to the international development agreements. A good example is the 2017 decision to ban the pregnant schoolgirls from access to education, which violates the signing of the SDG4, promoting education for all. A more serious effect can be seen in secondary education where in the same years, foreign donors contributed zero dollars to Tanzania’s education. However, after regime change, government’s conformity to the international policy agreements; foreign education contribution to the total education budget skyrocketed at all levels. The new government regime lifted the ban against pregnant school girls.

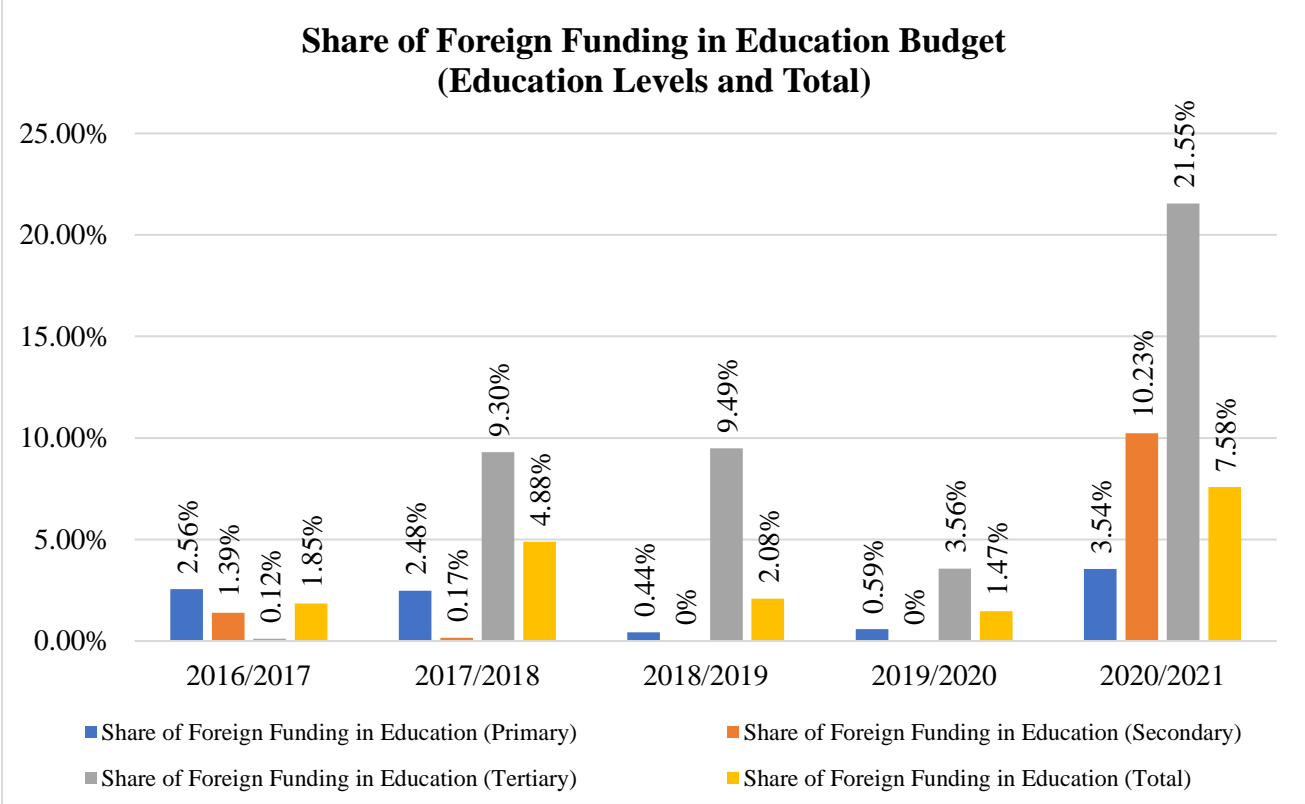


Figure 16: Share of Foreign Finances Allocated to the Education Sector (2016–2020)

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

4.4.2. Foreign Education Finances in Primary Education

Figure 16 above presented the weight of foreign education funding in the total national education budget but this section focuses on foreign education funding as a share of the total foreign finances in the country. Figure 17 below presents the percentage shares for each year, showing the share of the foreign funds allocated to primary education. This data is only limited to educational

programmes undertaken in a particular year, and does not cover non-programme spending of foreign education finances.

The trend of foreign financing on primary education was 28 percent of total educational foreign finances in 2016/17; but suddenly fell to 17 percent in 2017/18 and further steep decline to the levels below 5 percent in 2018/19 and 2019/20 years. The country's distorted foreign relations explain the reductions, 2017/18, 2018/19 and 2019/20 in the fifth government regime. Additionally, in year 2020/21, the foreign financing experienced a sharp overshoot to 49 percent. The high rise in foreign primary education financing in 2020/21 can be explained by the Covid 19 grants and aid as well as the country's restored foreign relations with the 6th government regime, which is detailed explained under secondary education category below.

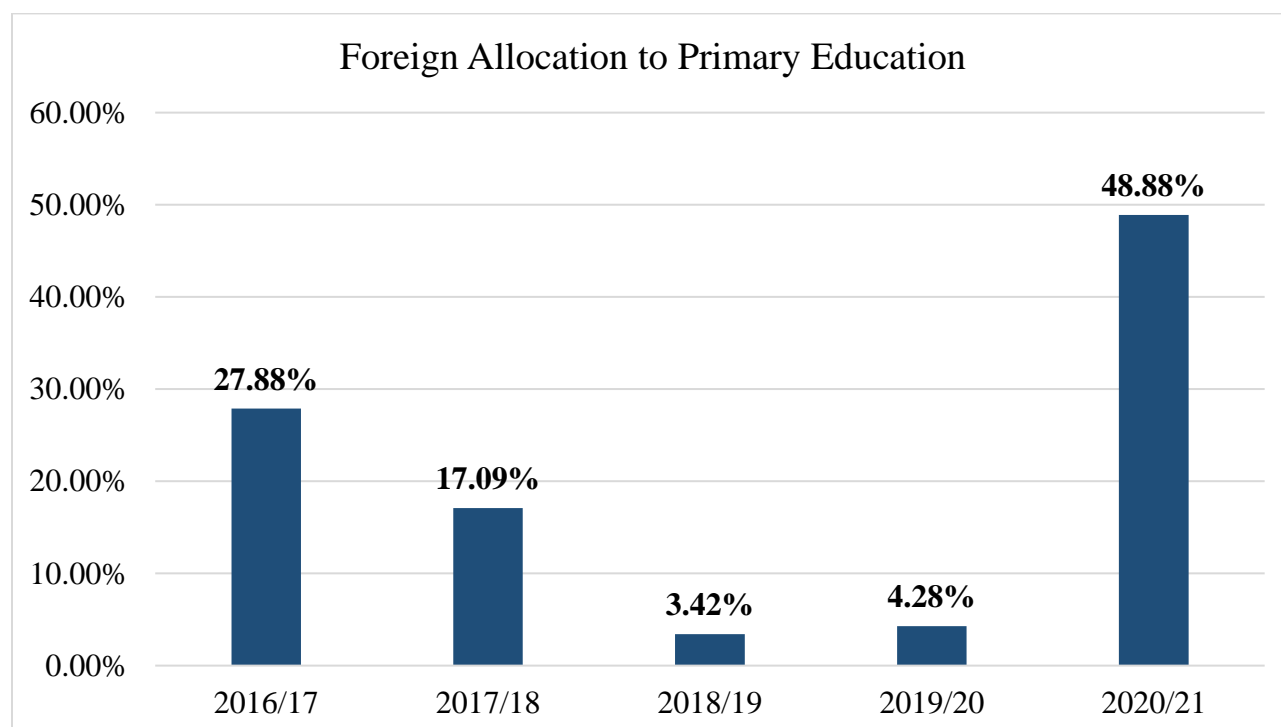


Figure 17: Share of Educational Foreign Finances in Primary Education

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

4.4.3. Foreign Education Financing in Secondary Education

Figure 17 above presents the primary education allocation of education finances from grants and foreign loans. Consistent with the allocation trend in primary education, the trend for secondary

education (Figure 18 below) can be explained by the country’s foreign diplomacy. This is because the fifth government regime in Tanzania had policy priorities that contrasted some international development policy agreements. For example, while the SDG4.1 promoted equal education rights for all (United Nations, 2015), in 2017 the government announced a ban for all pregnant girls from the public schools (Tanzania Education Network, 2021). As a result, several foreign funds to Tanzania were withdrawn. For example, over the pregnant schoolgirl ban, the World Bank pulled out USD 300 million loan from Tanzania (The Guardian, 2018). The situation can be noticed from the small allocation in 2017/18, 0.37 percent (a decline of 89.6 percent), followed by no funding at all in years 2018/19 and 2019/20.

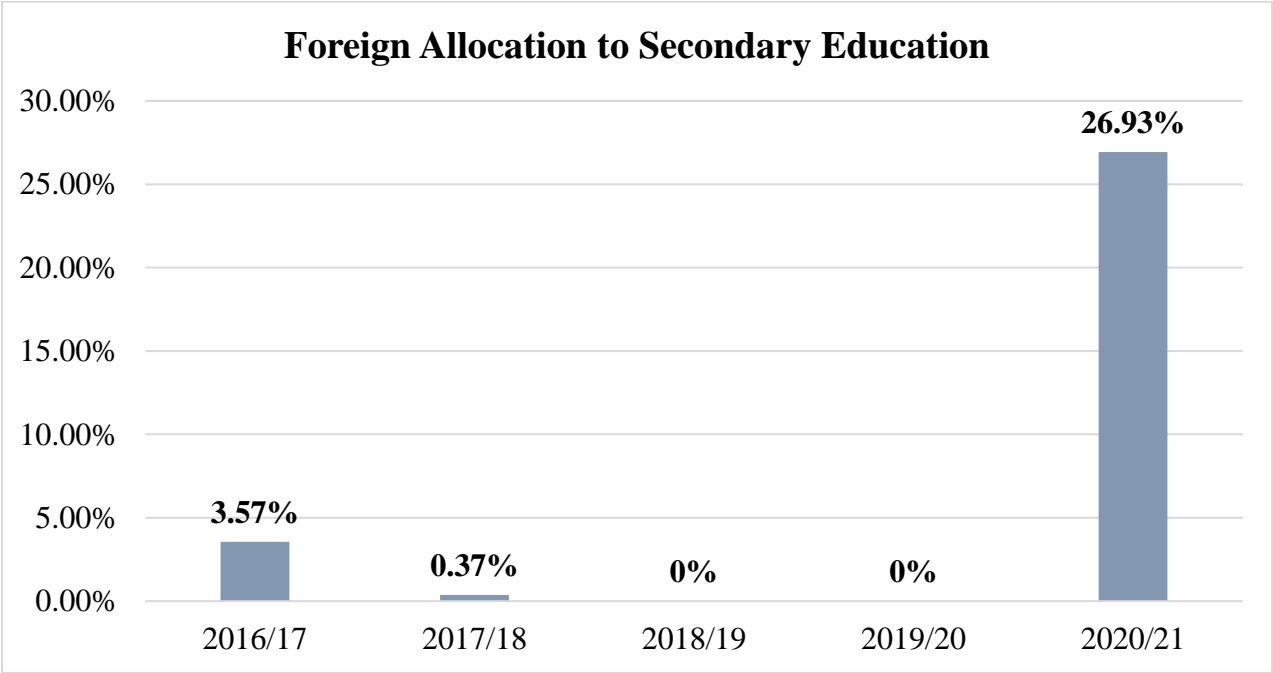


Figure 18: Share of Educational Foreign Finances in Secondary Education

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

However, the sixth government regime, restored the country’s foreign development policy and strengthened international relations. In the first year of its incumbency, the government lifted a ban on pregnant schoolgirls. The data reveals in the figure, a highest growth in foreign funding to secondary education. The World Bank Press (2021) shows that, the bank approved the combined financing of US\$ 875 million from the International Development Association to fund rural education inclusion, higher education, and digital government projects.

4.4.4. Foreign Education Financing in Tertiary Education

The trend of education financing from foreign sources to the tertiary education shares nearly similar explanation with allocation to primary and secondary education. That is, government's conformity to international development agreements, matter most in access to international financing to facilitate those agreements. Figure 19 below shows the fluctuation in tertiary foreign financing.

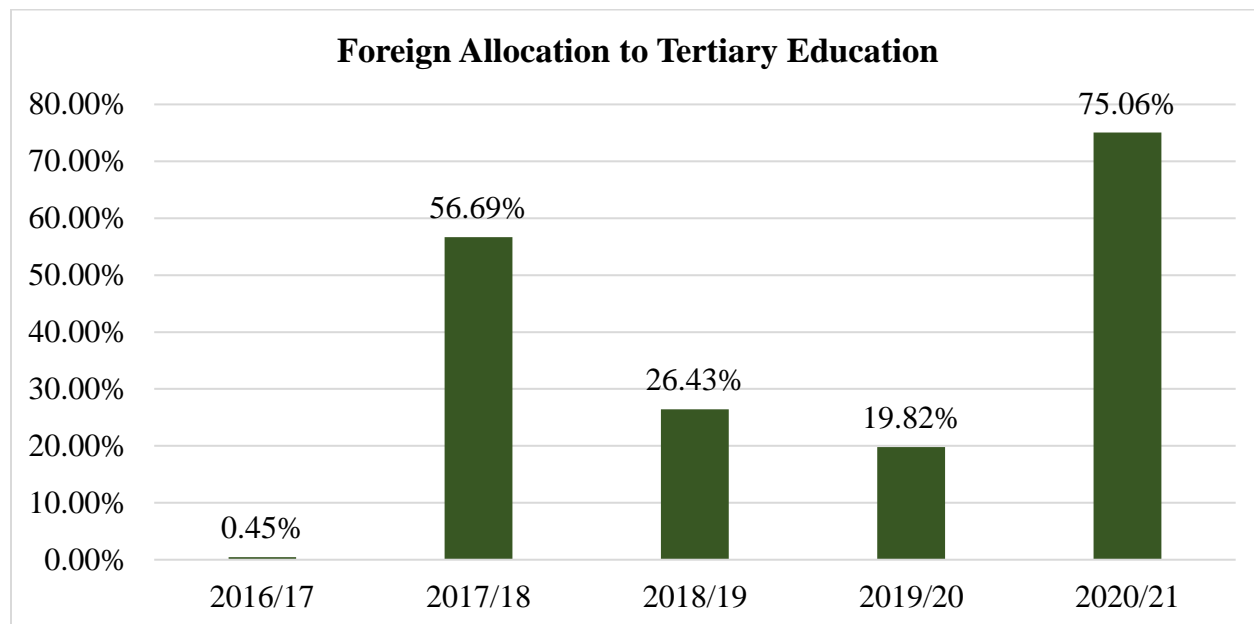


Figure 19: Share of Educational Foreign Finances in Tertiary Education

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

4.4.5. Foreign Education Financing for Early Childhood and Adult Education

Despite the data limitations, the researcher secured education level enrollment data (from the MoEVT) for all levels, including early childhood education (preprimary) and adult education but for 2020/21. Thus, the researcher used this enrollment data to disaggregate foreign financing allocated to the primary education level down into, early childhood, primary and adult. Figure 20 below present the snapshot analysis of education financing across all levels for 2020/21.

The case for foreign financing allocations for Tanzanian education across levels (discussed in this section) is different from that of general government budget (discussed previously). From the

overall government budget in 2020/21, more fund was allocated to the primary education, signifying government’s commitment to basic education. However, looking at the foreign funds separately, the priority in 2020/21 looks to be more directed to the tertiary level (49.75%), followed by primary level (28.51 percent) and secondary education (17.85 percent). The least benefited categories from foreign funding are early childhood level (3.54%) and adult education (0.34%).

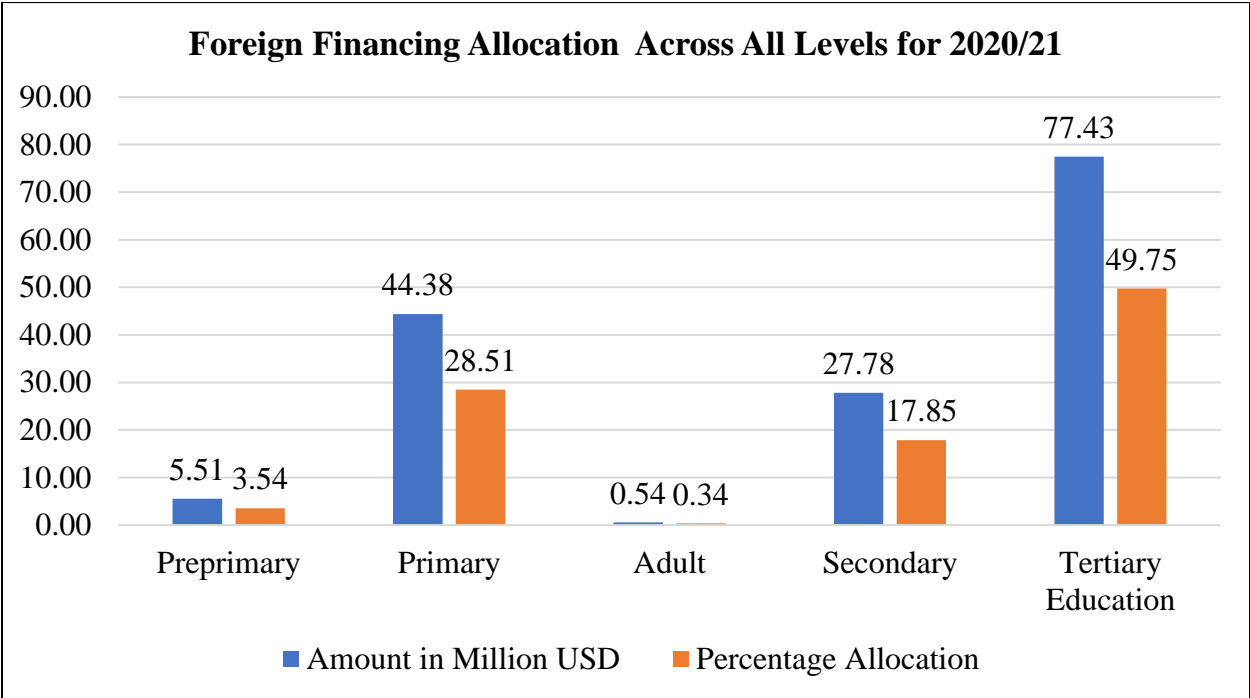


Figure 20: Foreign Financing Allocation Across All Education Levels

Source: Compiled from Sources including Budget Speeches and Ministry Reports (2022)

4.4.6. Sensitivity Analysis

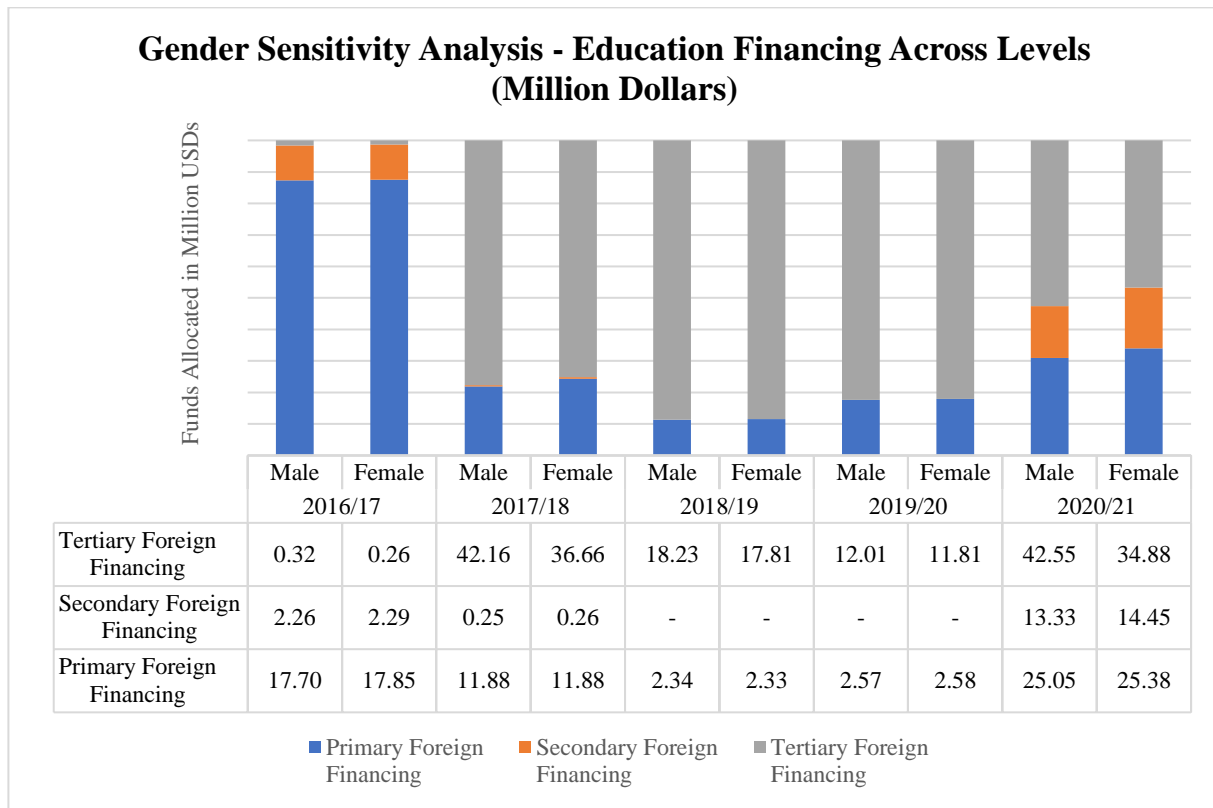
Disability Sensitivity Analysis of Foreign Education Financing

The allocation of foreign financing to people with disabilities across different education levels is constrained by data unavailability. The researcher thought of using enrollment data across education levels, as indicators of service need, which could be used to break down the total education financing across levels. Hence, the researcher attempted to reach the ministry of education statistical office for enrollment data of people with disabilities, but the data was unavailable. Since education policy must respond to evidence (data) based evidence, the

unavailability of data has negative implications to the precision of public policy in education sector in serving the people with disabilities.

Gender Sensitivity Analysis of Foreign Education Financing

Further, based on the available enrollment data (as done under total budget allocations), the foreign financing across genders and over years is presented in Figure 21, having three panels, the top panel (total foreign funds and percentages), the middle panel (total funds allocated across education levels) and the lower panel (percentages allocations across education levels).



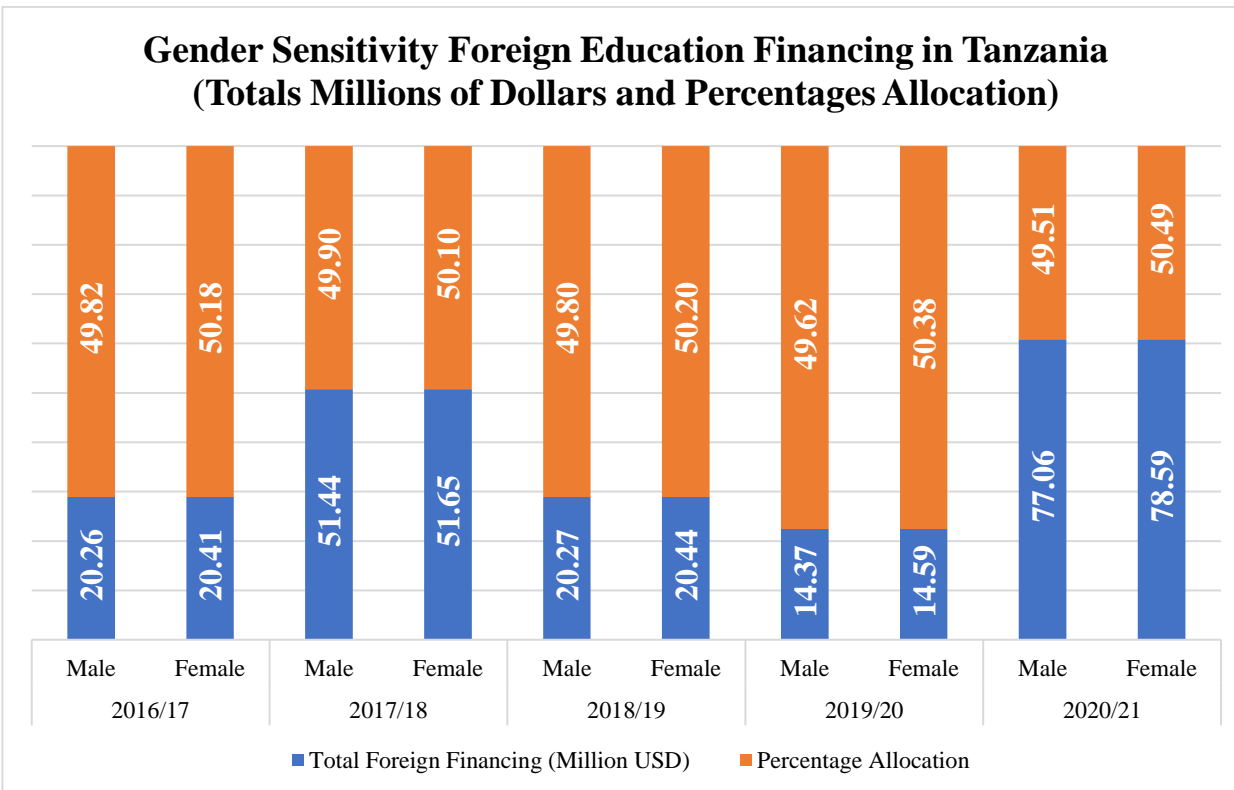
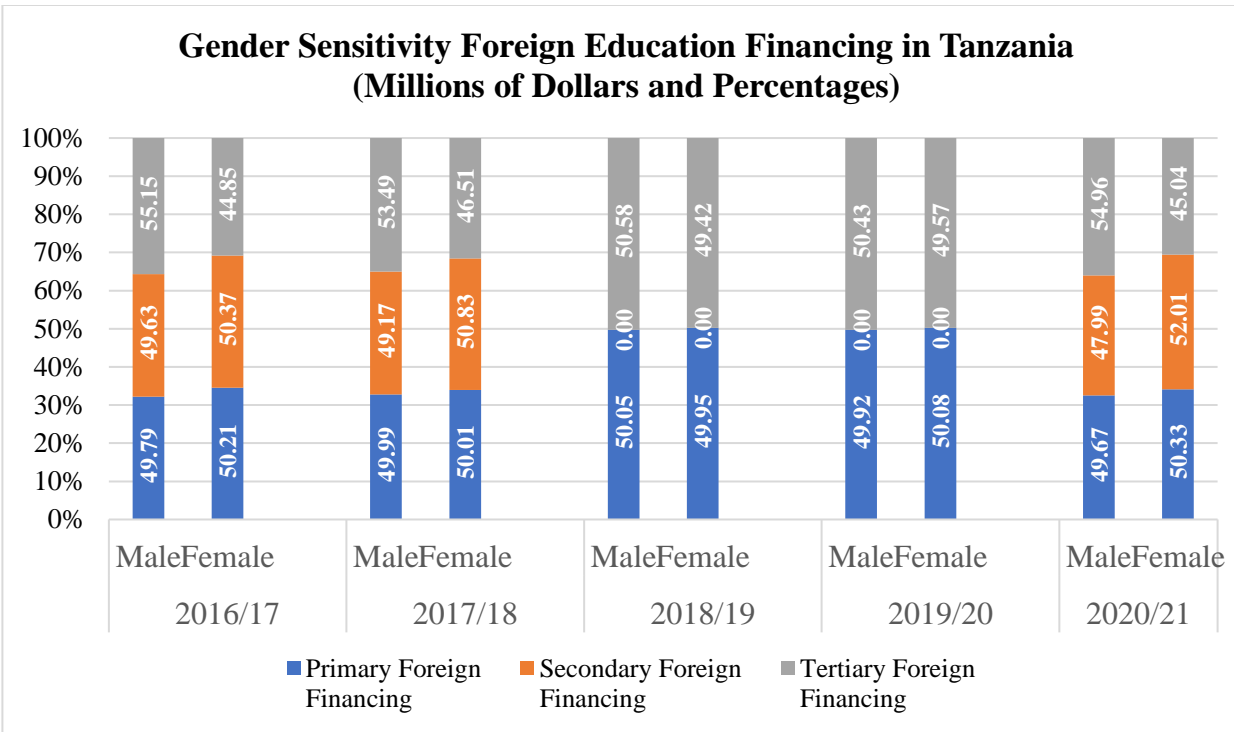


Figure 21: Gender Sensitivity Analysis of Foreign Education Financing

Source: Ministry of Education Data and Budget Documents

From Figure 21, top panel contain monetary values allocated to each level of education (the pie chart and the data table). The middle panel has a clearer and easily interpretable data of foreign financing allocations across education levels and genders. The significant finding from this data is that gender equality is higher in basic education (primary and secondary) than in tertiary education. For example, in 2017/18 50.1% and 49.99 percent of foreign funds were directed for primary school girls and boys respectively. For secondary school girls and boys, the share of foreign funds was 50.83% by 49.17%. The gender gap is seen in the tertiary level where the allocation to men tertiary students took 53.49 percent of foreign allocation to tertiary education, leaving 46.51% to women. This trend continues the same way, with girls having slightly more foreign financing than boys at the primary and secondary level, except for the tertiary level where men have slightly more than women. This finding implies that efforts towards SDG4.1 on an aspect of gender equality are bearing fruits.

Scrutiny

International financing commitment and preference from development partners responds to global development needs, which at present is primarily the SDGs. That means, developed countries helps fill the financing needs of poor countries to support global development policies, such as SGD4 of education for all. The significant finding from the data in this category, is sharp decline in foreign funding, especially between 2017 and 2019, the period when Tanzanian government's banned pregnant schoolgirls. Therefore, for future planning and development of the country's education system, it is vitally important to appreciate the role of global development agreements and countries' conformity to the access of foreign funding.

4.5. Analysis of Education Financing from Foreign Debt Relief

In June, 2020, the government of Tanzania received a debt relief amounting to \$14.3 million approved by International Monetary Fund (IMF, 2020). This relief was to finance various activities from 10th June, 2020 to 30th September 2020. The country received another \$11.6 million as debt relief from IFM this fund for the period from October 2020 to April 2022. The researcher reached the statistical office of the ministry of education, which also forwarded the request to the ministry of finance, but it took a long wait of uncertainty, since follow up efforts kept receiving a “*please wait, working on it*” response. The bureaucracy in data access, even at the cross-ministerial level,

let alone the consultant–ministry level, has negative implications to the speed of development decisions taking place in the government, and in this case, education development decisions.

4.6. Conclusion

To conclude, findings of the study indicated less allocation of the government budget to the education sector. Results indicated that, out of the total national budget of Tanzania, only less than 15% was allocated to education sector for the years 2017/18-2020/21. It was only in the year 2016/17 that the government of Tanzania managed to allocate about 16.6% of the government budget to education sector. This is below the agreed international benchmark of Education 2030 Framework for Action that requires all governments to set aside at least 15 to 20 per cent of their budgets to education with the intension to achieve the Education 2030 Framework for Action that focuses on education for all. This is attributed to a number of other priorities that the government of Tanzania has been focusing on including health sector and infrastructural development.

Additionally, results on the education budget to people with disabilities was also observed to be very low. Only 1% of the total education budget was allocated to finance education activities for people with disabilities. This implies very low priority to education sector particularly to people with disabilities from the government. This has also been contributing to the mentioned barriers faced by people with disabilities.

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

This section provides study summary, conclusions and recommendations based on the study findings and limitations.

5.1. Study Summary

This study is part of efforts to monitor Tanzania's progress in the country's education sector development. In particular, the study has tracked Tanzania's progress towards SDG4 of ensuring inclusive and equitable quality education and promote lifelong learning opportunities for all. In this goal, "for all" is the scope of this study; that is, both genders (school boys and school girls), children with and with no disabilities, and for all levels, pre-primary education, primary education, adult education, secondary education and tertiary level. More specifically, mainly the study tracked the financing performance in the Tanzania's education, from the total government budget, foreign sources as well as from debt relief. The study was secondary in nature as it relied on desktop data sourcing from the budget speeches, ministry of education and other research and non-research documentations.

5.2. Study Conclusions

The main conclusions of this study are grouped in five groups. The first is on barriers and challenges to the right to education for all in Tanzania. Secondly, the budget allocation to education sector at the primary, secondary and tertiary levels and across social groups. Thirdly, the conclusion is made about the trend of foreign financing for the Tanzania's education at all levels. Fourthly, the policy implications from the data limitations facing the study.

Firstly, the study has found, from the review of reports and previous research, the key barriers and challenges to the right to education for all. Main barriers found are shortage of school facilities particularly for children with physical disabilities and impaired vision; cultural and traditional beliefs and parental attitudes, distance to school, lack/insufficient incentive mechanisms and hidden education costs. The identified challenges are insufficient number of schools, classrooms and teachers, government policies, early pregnancies and early marriages, and low acceptability and adaptability of the education system.

Secondly, the study concludes the following concerning the budget allocation to education, at all levels and to the children with disabilities. To the education as a whole, Tanzania have not yet

reached the international standard of allocating 16 percent of the budget to education. Factors explaining this situation includes government's commitment, being a developing economy (with small government revenue generation potential), and declining foreign funds, particularly in 2018, 2019 and 2020, following the country's foreign relations. Across different levels, Tanzanian government budget financing allocation is more skewed to the primary education, with approximately equal to and larger than 45 percent of allocation. The GPE seeks commitment from governments to allocate at least 45 percent of the education budget to primary education (GPE, 2018). In this aspect, Tanzania has made an impressive progress. This shows that Tanzania's effort is more focused on promoting universal access to basic education, the legacy of MDG, but less on the secondary school. Given the size of the economy, growing population and resource constraints, the country should keep and move towards the national and international plans and targets, focusing on long run results.

Budget allocation across gender groups at all levels was limited by unavailability of financial figures. The researcher however, used gender based enrollment data from the Ministry of Education (MoEVT) (with an assumption that, enrollment is an indicator of financing needs), to compute financing allocation across genders. The study has found that, at primary level and secondary level, government budget allocation for girls is slightly above that for boys, but this gap is reversed in the tertiary level, where men get allocated more funding than women.

Thirdly, the study concludes that Tanzania's access to foreign funding to education, among other sectors, not only depends on the level of need, but also the country's level of conformity to the international development agreements. For example, while the SDG 2030 agenda seeks to promote education access for all, then Tanzanian government expelled pregnant girls out of schools in 2017, the foreign funding to secondary education declined by 89 percent in 2017/18 and down to zero in 2018/19 and 2019/2020. Similar trend was noted in the primary as well as the tertiary allocation of foreign funds. The study faced a data limitation for financing allocations from national debt relief.

Fourthly is about data limitations where financing data across gender and people with disabilities were not accessible. Further data on education financing from foreign debt relief was not accessible. Additionally, the enrollment data that, by assumption was used to compute financing across gender was not complete for all education levels. Additionally, the data for early childhood

education and adult education was only available for 2020/21. Effective public policy must rely on research based knowledge which is informed by accurate and credible data. The data limitations faced in this study have a negative implication to the precision and effectiveness of education policy and sectoral decisions that are taken.

Fifthly, and most importantly, the study concludes by answering the main question that inspired this study. That is, Tanzania does not allocate adequate resources to finance education for all initiative. This is seen by the general share of budget allocated to education, which has been consistently below 15 percent, below the internationally agreed budget financing. Another evidence is seen in low allocation to students and pupils with disabilities, which is caused by low financing to address the cultural, attitudinal and infrastructural barriers to their enrollment.

Generally, the study concludes that education financing gaps, unless they are addressed will reveal themselves into different barriers to education access for all. For example, insufficient allocation of finances to the group of people with disabilities manifests itself through inadequacy of tailor made learning facilities for them. That is, low financing can manifest itself through inadequate number of schools and classrooms, small number of teachers and ultimately school congestions and low quality of education. Further, gender equality in financing is good. Also, it is important for aid recipient countries to confirm to international development policy agreements, to secure sustainable financing in education.

5.3.Study Recommendations

5.3.1. Recommendation to the government

First, the national budget speeches documents to be presented in a uniform format over time, to facilitate easy access to data. This can be improved by the government's decision to open source the figures used to create the budget, in aggregate and at a ministerial level. Further, the government needs to set financial resources to develop and operate a special data unit to ensure accurate, consistent and reliable development data is gathered, recorded and made for public use.

Second, the Tanzanian government is advised to offer public education on national budget analysis to simplify researchers and citizen's efforts to track the progress in a particular development indicator by reading the budget. In this, the ministry of finance and planning, national parliaments

and specific sector ministries (say, of education) should consider offering budget analysis training to different stakeholders.

5.3.2. Recommendation to the National Coalition

Non-governmental Organizations and Civil Society Organizations interested in particular budget related development matters should also maintain uniform budget assessments and analyses over time, to support other researchers access to data for easy track record.

5.3.3. Recommendation to the GCE Secretariat

The GCE Secretariat should support the government and the national coalition in Tanzania to ensure public availability of reliable data on different national development indicators to promote education budgeting transparency. This is particularly for data on government commitment and measures towards achieving sustainable development goals, in this context, the SDG4 on education. This can be achieved by creating strategic networks to sources of development assistance in terms of mobilizing financial resources and professional expertise from different international development agencies.

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APPENDICES

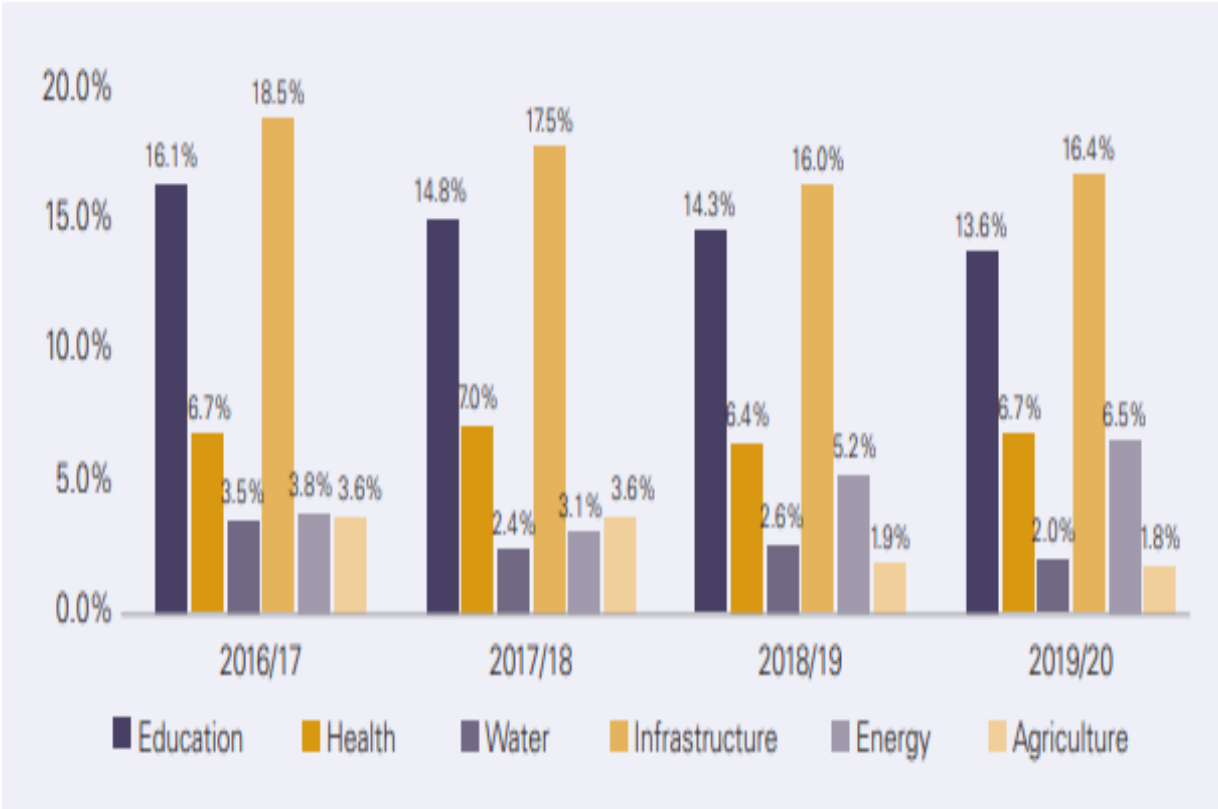
Appendix A1: Historical Exchange Rates (Tanzanian Shillings / United States Dollar)

Year	2016/17	2017/18	2018/19	2019/20	2020/21

Exchange rate	2,172.60	2,230.10	2,281.20	2,287.90	2,298.50
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Source: Bank of Tanzania (2020). Monthly Economic Review

Appendix A2: Tanzanian Government Sectoral Budget Allocations (2016/17 – 2019/20)



Appendix A3: Detailed Description of Data Limitations and Counter Measures

Data Item	2016/17	2017/18	2018/19	2019/20	2020/21
Total Government Budget	Data was available in the national budget speech	Data was available in the national budget speech	Data was available in the national budget speech	Data was available in the national budget speech	Data was available in the national budget speech
Total Education Sector Budget	Data was available in the national budget speech	Data not available in the national budget speech, it was found in the budget analysis by <i>Richard Shukia (2020)</i> , referenced.	Data not available in the national budget speech, it was found in the budget analysis by “UNICEF Mainland Education Final Education budget brief 25_03_21 (computed from page 08-09)” <i>referenced.</i>	Data not available in the national budget speech, it was found in the budget analysis by “UNICEF Mainland Education Final Education budget brief 25_03_21 (computed from page 08-09)” <i>referenced.</i>	Data not available in the national budget speech. Found in “Resources and Spending Highlights in the Education Sector for the FY 2019/2020 - Policy Forum”
Education Budget Allocated to Primary Level	Data was not available in the national budget speech. The researcher deducted secondary level and tertiary level data from the total education budget.	Data was not available in the national budget speech. The researcher deducted secondary level and tertiary level data from the total education budget.	Data was not available in the national budget speech. The researcher deducted secondary level and tertiary level data from the total education budget.	Data not available in the national budget speech, it was found in the budget analysis by “UNICEF Mainland Education Final Education budget brief 25_03_21 (computed from page 08-09)” <i>referenced.</i>	Data not available in the national budget speech, it was found in the Citizens Budget version by the Ministry of Finance and Planning. <i>referenced</i>
Education Budget Allocated to Secondary Level	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget brief 25_03_21	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget brief 25_03_21 (computed from page 08-09)” <i>referenced</i>	Data not available in the national budget speech, it was found in the budget analysis by “UNICEF Mainland Education Final Education budget brief 25_03_21 (computed from page 08-09)” <i>referenced.</i>	Data was not available in the national budget speech. The researcher deducted primary and secondary level data from the total education budget.

	brief 25_03_21” <i>referenced</i>	(computed from page 08-09)” <i>referenced</i>			
Education Budget Allocated to Tertiary Level	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget brief 25_03_21” by summing up figures to obtain the total.	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget brief 25_03_21” by summing up figures to obtain the total.	Data was not available in the national budget speech. The researcher obtained it from the “UNICEF Mainland Education Final Education budget brief 25_03_21” by summing up figures to obtain the total.	Data was not available in the national budget speech. The researcher deducted primary and secondary level data from the total education budget.	Data not available in the national budget speech, but was found from adding items from the “Resources and Spending Highlights in the Education Sector for the FY 2019/2020 - Policy Forum”
Education Budget Allocation to People with Disabilities	Data was not available in the national budget speech and the budget for the ministry of education, science and technology. The researcher obtained it from the MTEF excels that were collected from the ministry of education, science and technology for the period 2016/17.	Data was not available in the national budget speech and the budget for the ministry of education, science and technology. The researcher obtained it from the MTEF excels that were collected from the ministry of education, science and technology for the period 2017/18.	Data was not available in the national budget speech and the budget for the ministry of education, science and technology. The researcher obtained it from the MTEF excels that were collected from the ministry of education, science and technology for the period 2018/19.	Data was not available in the national budget speech and the budget for the ministry of education, science and technology. The researcher obtained it from the MTEF excels that were collected from the ministry of education, science and technology for the period 2019/20.	Data was not available in the national budget speech and the budget for the ministry of education, science and technology. The researcher obtained it from the MTEF excels that were collected from the ministry of education, science and technology for the period 2020/21.

Total Foreign Financing (Aid, Grants & Loans)	Data was obtained from the national budget speech for the year 2016/17.	Data was obtained from the national budget speech for the year 2017/18.	Data was obtained from the national budget speech for the year 2018/19.	Data was obtained from the national budget speech for the year 2019/20.	Data was obtained from the national budget speech for the year 2020/21.
Total Foreign Financing in Education	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all funds allocated to finance both primary and secondary education programs in the ministry of education, ministry of regional administration and local government authorities and local governments for each region; plus funds allocated to finance tertiary	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all funds allocated to finance both primary and secondary education programs in the ministry of education, ministry of regional administration and local government authorities and local governments for each region; plus funds allocated to finance tertiary education which included figures for higher	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all funds allocated to finance both primary and secondary education programs in the ministry of education, ministry of regional administration and local government authorities and local governments for each region; plus funds allocated to finance tertiary education which included figures for higher education, teacher education, technical and vocational training division and science, technology and innovation	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all funds allocated to finance both primary and secondary education programs in the ministry of education, ministry of regional administration and local government authorities and local governments for each region; plus funds allocated to finance tertiary education which included figures for higher education, teacher education, technical and vocational training division and science, technology and innovation	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all funds allocated to finance both primary and secondary education programs in the ministry of education, ministry of regional administration and local government authorities and local governments for each region; plus funds allocated to finance tertiary education which included figures for higher education, teacher education,

	education which included figures for higher education, teacher education, technical and vocational training division and science, technology and innovation	education, teacher education, technical and vocational training division and science, technology and innovation			technical and vocational training division and science, technology and innovation
Foreign Financing in Primary Education	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all primary school programs.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all primary school programs.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all primary school programs.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance all primary school programs.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance all primary school programs.
Foreign Financing in Secondary Education	A single figure data was not available in the national budget and that for the ministry of education, science	A single figure data was not available in the national budget and that for the ministry of education, science	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the	A single figure data was not available in the national budget and that for the ministry of education, science and

	and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all secondary school programs.	and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all secondary school programs.	researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance all secondary school programs.	provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance all secondary school programs.	technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance all secondary school programs.
Foreign Financing in Tertiary Education	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance higher education, teacher education, technical and vocational training division and science,	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2018/19 by summing up all the funds allocated to finance higher education, teacher education, technical and vocational training division and science, technology and innovation.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance higher education, teacher education, technical and vocational training division and science, technology and innovation.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance higher education, teacher education, technical and vocational training division and science, technology and innovation.	A single figure data was not available in the national budget and that for the ministry of education, science and technology. The researcher obtained the provided figure from Budget book, volume IV of 2021/22 by summing up all the funds allocated to finance higher education, teacher education, technical and vocational training division and science, technology and innovation.

	technology and innovation.				
Foreign Financing for People with Disabilities	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.
Data on Foreign Debt Relief Finances Allocated to Education & Educational Levels	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.	Data not available, researcher did not find alternative means to find it.

