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# The effectiveness of performance based budgeting models in controlling Government expenditure: the case of Medium Tern Expenditure Framework in Public Universities

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**The effectiveness of performance based budgeting models in controlling Government expenditure: the case of Medium Tern Expenditure Framework in Public Universities**

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**Master of Business Administration**

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MTEF is among the main budgetary reforms adopted in many developing countries in recent years to among other things, foster efficient use of public monies, better inter sectoral resource allocation and improve fiscal discipline. Despite these reforms Public Universities in Tanzania continue to experience inadequate funding from the government and this causes delay or none achieving of universities' intended objectives. The thrust behind this study was to assess effectiveness of MTEF as a performance modd in controlling government expenditure in public universities. To achieve the intended objectives a survey strategy was employed and data were collected using questionnaire, interview and documentary review. The study utilized both qualitative and quantitative data. The study was carried out in Dar es Salaam. The study findings show that the model failed to assure availability of adequate funding to match the number of students enrolled and the existing teaching and learning infrastructure, building capacity and capital investment in these university. In addition, although the model is very useful and objective it is inflexible especially in setting priorities and it can not work efficiently in the absence of strong financial resources. The study has implication to policy makers and budget formulators to design investments and financing policies that will enable the public universities to have appropriate level of funding to match students enrollment and learning and teaching infrastructure. In regard to this, the study recommends that the MoEVT to consider use of per unit cost system, developing an agreed budget model for education and training sector and extend MTEF to revenues side of the budget.