

## **ABSTRACT**

The study assessed the capacity of school boards in managing secondary schools' financial expenditure in the context of Fee Free Education (FFE) in Tanzania, using a case study of Mbarali district. The study sought to attain three specific objectives, namely: examining the financial expenditure supervision capacity of the School Boards; assessed how the School boards were involved by the school management in managing the schools' financial expenditure and finally determine the measures that could be instituted to improve the School Board performance in managing schools' financial expenditure. The study was informed by the systems theory of management advanced by Bertalanffy (1950). This is basically a qualitative research approach study that employed a case study research design. It was conducted in four secondary schools sampled from Mbarali district. The sample size composed 45 participants who were obtained through purposive and convenient sampling techniques. These included a District Secondary Education Officer (DSEO), four heads of schools, four School Board Chairpersons, 12 School Board Members and 24 teachers. The data were collected through interviews, focus group discussion and documentary reviews. The collected data were analyzed using thematic analysis. The findings indicated that the School Boards had the capacity for managing the school fund expenditure in their localities. Although school Boards were facing inadequate budget allocated in the schools, they demonstrated the capacity to generate extra school income through contributions from educational stakeholders, fund raising and school income generating projects. Moreover, the findings showed that the School Boards were actively being involved by the School management in managing financial expenditures. The modalities of participation ranged from involvement in the budget preparation, tendering procedures, financial report preparations, supervision of school development activities, and signatories of financial expenditures. The study recommends that the government has to review the capitation grants sent to schools in order to meet the planned school budgets. Moreover, the School Boards have to be given the mandate to reallocate capitation grants according to the needs and priority of the schools.