

**PRACTICE AND CHALLENGES OF SCHOOL GRANT UTILIZATION IN  
SECONDARY SCHOOLS OF BENCH SHEKO ZONE, SOUTH NATION  
NATIONALITY AND PEOPLE REGION**



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NATIONALITY AND PEOPLE REGION

Jimma University

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## **LETTER OF APPROVAL**

This is to certify that the thesis prepared by Hunegnaw Gizachew Ayenew entitled “Practice and Challenges of School Grant Utilization in Secondary Schools of Bench Sheko Zone, South Nation Nationality and People Region. And submitted in partial fulfillment of the requirements for the Degree of Master of Arts in Educational Leadership and Management complies with the regulation of the University and meets the accepted standards with respect to originality and quality.

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## DECLARATION

I, the under signed, declare that this thesis entitled, “*Practice and Challenges of School Grant Utilization in Secondary Schools of Bench Sheko Zone, South Nation Nationality and People Region*” is my original work and has not been presented for a degree in any other university and that all source or materials used for the thesis have been dully acknowledged.

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## **ABBREVIATIONS AND ACRONYMS**

|        |  |
|--------|--|
| ABE    | Alternative Basic Education                                    |
| BoFED  | Bureau of Finance and Economic Development                     |
| CAEO   | City Administration Educational Official                       |
| CIIP   | Curriculum Improvement and Implementation Programme            |
| GEQIP  | General Education Quality Improvement package                  |
| KETB   | Kebele Education and Training Boards                           |
| MAP    | Management and Administration Program                          |
| MoE    | Ministry of Education  |
| MoFED  | Ministry of Finance and Economic Development                   |
| NRS    | National Regional State  |
| PASDEP | Plan for Accelerated and Sustained Development to End Poverty  |
| PTA    | Parents and Teachers Association                               |
| REB    | Regional Education Bureau                                      |
| SGP    | School Grant Program   |
| SIC    | School Improvement Committee                                   |
| SIP    | School Improvement Programme                                   |
| SNNPRG | Southern Nations Nationalities and Peoples Regional Government |
| WEO    | Woreda Education Office  |
| WoFEDO | Woreda Finance and Economic Development Office                 |

## ABSTRACT

*The main objective of the study was assessing the practice and challenges of school grant utilization in selected secondary schools of Bench Sheko zone south nation nationalities and people's region. A descriptive survey design was employed and the mixed research approach was used to support the study with both qualitative and quantitative data. Simple random sampling was used to select secondary schools in the zone. Thus, seven secondary schools were randomly selected and data were collected from a total of 85(59%) proportionally selected teachers, 38 (100%) school leaders, 4 (100%) WEO heads, 4(100%) Woreda finance and development office auditor and 7 parent teacher association chairperson. Both primary and secondary sources of data were used for the study. The data were collected from both primary and secondary sources; primary data was collected through questionnaires and an interview guides. Quantitative data were analyzed employing descriptive statistical methods such as percentage, mean, standard deviation and one tailed t-test using the statistical software (SPSS version-20). Qualitative data were analyzed through narration. The analysis result revealed that there were limitations with in the schools in participating stake holders in school grant utilization planning and implementation and evaluation process. lack of financially skilled man power, lack of relevant training, absence of internal and external auditing activity, delay in releasing budget, interferences of school principal, engagement of school management on different duties were found to be the major challenges of school grant financial utilization in secondary schools of the zone. Based on the major findings of the study it was concluded that the schools lacked active participation of stakeholders, capable human resource in financial resources management, limitations in practicing financial rules and regulations. Finally, it was recommended that the Woreda educational office and schools should take measures to improve the participation of stakeholder, employ financially skilled manpower, release school grant budget timely, schools should report budget performance to the concerned bodies, and regular auditing should be carried out by the Woreda education and finance office.*

## **CHAPTER ONE;**

### **1 INTRODUCTION**

This section deals with background of the study, statements of the problem, research questions, objective of the study, significance of the study, delimitation, limitation of the study, definition of basic terms and organization of the study as follows.

#### **1.1 Background of the Study**

Financial resource management is relevant to every aspect of a department's business; from the smallest transaction to the largest program me. Finance considered as one important aspect of the policy of overall reforms of the system of education and training of the country (MoE, 2006:31).

The idea of decentralized management of finance in education intended to enhance development and local decision making on finance, to increase and improve system of allocation, to build capacity of financial actors, to improve transparency and financial accountability and to raise efficiency (MoE, 2006:52)

The method of financing education in any given country is among the major elements that determine the extent of access for education, the type of education given, the pattern of student distribution, the level and quality of education, and the overall management and direction of education (MOE, 2002). In other words, the education of a given society and its role in helping meet a clearly set objective is closely tied with the resource available and the financing method it employs. Any given education system, therefore, has to have a clear financial policy by which it is directed. And the financial policy has to take two basic (issues) matters into account. One is to make an efficient and quality education system that can serve as basis for growth with minimum possible expenditure available to the broad population. The other is to ensure equity and fair distribution of educational opportunity (across regions, religion, gender, social class ... etc.) and to remove obstacles to these.

By using its financial strategy as an instrument, the government has to intervene to ensure that quality, efficiency and equity are maintained in education. There is no country at any level of development that has made the user community fully cover all educational expenditure by leavening the matter solely to the market. In countries like Ethiopia there are even more compelling reasons for the government to use its educational finance policy to ensure the equity of educational opportunities and services.

There are various sources of education finance in Ethiopia. These could be block grant, school grant, community contribution, NGO source or possibly loan from other countries who are interested to support the education sector of developing countries. Among these, school grant which is mainly distributed by the region for the schools based on pupil's number and preset criterion based on the level of schools was the main source of finance for primary and secondary schools. Thus, the region (SNNPR) has been distributing school grant budget throughout the schools but due to the large distribution of primary and secondary schools the administration and management as well as monitoring task was left for zonal education office and finance and economic department. The mere distribution of finance from the region does not grant education quality rather proper utilization will be very important.

*The School Grants Program is an initiative by the Ministry of Education to improve school performance and the quality of education in all primary and secondary schools, and Alternative Basic Education (ABE) Centers. The School Grants Program is funded under the (GEQIP-II), which is supported by the Government of Ethiopia and development partners (MOE, 2015, p.:4).*

As indicated above, school grant is not meant to replace any existing and ongoing funding that is provided to the school by parents and the community. School grants are an additional contribution to allow institutions to improve the teaching and learning environment. The school grant is designed to provide minimum funds to all schools, both primary and secondary and Alternative Basic Education (ABE) centers to address at least what is prescribed in the Blue print (MoE, 2002). Hence, the school grants policy was designed to fill the gap created by the shortfall of the block grant (MoE, 2009). MoE, (2015) states that, In contrast with the block grant, “the size of the school grant to be allocated to each school is only based on enrolment for grade (1-4<sup>th</sup>) 50 birr, grade (5-8<sup>th</sup>) 55 birr , Alternative Basic Education (ABE) centers 50 birr , grade (9-10<sup>th</sup>) 60 birr and grade ( 11-12<sup>th</sup>) 70 birr” (MoE, 2008, pa; 10) to each student. The number of teachers and the class size are not taken into account like block grant but the amount of the school grant is different from across the region, zone and other structures of the country.

Ensuring the proper utilization of this large budget source is equally important as ensuring educational quality.as it could be used for purchasing educational materials which will support the teaching learning process. Thus, this study was aimed at assessing the practice and challenges

of school grant utilization in secondary schools of Bench Sheko Zone south nations and nationalities and people's region.

## **1.2 Statement of the problem**

As any country of the world, our country Ethiopia also allocate large budget for education sector. This was because of rapidly increasing population and expansion of educational access. But, beside the dramatic success seen in educational access, ensuring educational quality remained as the most difficult challenge of Ethiopian education policy. This is because ensuring educational quality needs the fulfillment of different educational materials that support the teaching learning process and provision of quality human resource that can play a strong role in the instructional process. To do this the education sector needs large financial resource. In Ethiopia both primary and secondary schools were supported by different financial sources such as block grant and school grant.

School grant contributed by World Bank to ensures the General Education Quality Improvement Package (GEQIP). The school grant budget is announced on the Federal Ministry of Education. The fund helps the Ministry of Education, regional Education office, schools in addition to Adult Basic Education (MoE, 2010). These school grant policies were generally introduced to accompany fee free education. School grants were expected to make up for the loss of income due to the abolition of school fees.

School grant was allocated based on the number of student at school and determined money per student at each school level. But, despite allocating the budget the monitoring and evaluation of its proper utilization might be a felt task due to the large distribution of primary and secondary schools throughout the country. This was also true in Bench-Sheko Zone where many primary and secondary schools exist, Tesfaye and Shimelis, (2014).

Some studies were conducted on this area but most of the studies addressed the general term of school finance management and others dealt specifically with block grant utilization practice. For instance, detailed analysis was made by south nation nationality people regional government (SNNPRG), ant- corruption bureau, by Tesfaye and Shimelis, (2014) on the utilization of school grant and block grant. This study indicated that there were problems on the implementation of school grant and block grant in following the financial rule and regulation. But these studies were not focused on the factors affecting the effective utilization of educational finance. Moreover, similar published works were not assessed as far the effort of the researcher in the



study area. Thus, the researcher was hopeful that the study would contribute for improving the school grant utilization practice in government secondary schools providing strategic information and feasible scientific recommendations.

### **1.3. Basic Research Question**

Based on the problem statement the following research questions were formulated.

1. To what extent do stakeholders participate in preparation of school grant budget planning in secondary schools of Bench Sheko Zone?
2. How effective is the utilization of school grant budget in the study area?
3. To what extent auditing and Monitoring of school grant were carried out?
4. How to manage the planning and utilizations of school grant?
5. What are the challenges, if any, that hindered the effective utilization of school grant budget in the study area.

### **1.4, Objectives of the Study**

#### **1.4.1 General Objective**

The general objective of this study was to access the practice and challenge of school grant utilizations, in secondary schools of Bench Sheko Zone.

#### **1.4.2 Specific Objectives**

More specifically, the study was addressed the following objectives

1. To assess the level of stakeholder's participation in preparation of school grant budget planning in secondary schools of Bench Sheko Zone.
2. To assess the effectiveness of utilization of school grant budget in the study area.
3. To assess auditing and Monitoring of school grant were carried out.
4. To assess how to manage the planning and utilizations of school grant.
5. To identify the critical challenges that hinders for effective utilization of school grant budget in the study area.

### **1.5 Significance of the Study**

The findings of the study may benefit parents, students, the school, researchers and the government at large.

**Parents:** -effective and efficient utilization of educational finance sources like school grant would have decreased the individual contribution of parents for pupils learning. It also helps

them to clearly know to what extent their financial contribution was devoted in improving educational quality.

**Students:** -appropriate utilization of school grant as its basic aim was to work on the felt tasks in relation to education quality would help they get quality education.

**The school:** - Through the participation of stakeholders and effective utilization of school grant budget the intake capacity of the school will increase.

**Researchers:** - As studies are always aimed at filling the gaps of other studies interested researchers will use it as a base for further study Significances. The study may add literature to the inadequate body of knowledge on the practice and challenge of school grant budget utilization. It may also be seen as a starting point for further study on school grant in government secondary school, there by stimulating further research to provide valuable insight for other researchers and academicians.

**The government:** - Effective school grant utilization will reduce the financial burden of the government and facilitate the national educational policy plan of creating responsible and competent citizen.

### **1.6 Delimitation of the Study**

This research would be more conclusive if it has been carried out at regional level. However, because of financial problem and time constraint, it is delimited geographically to Bench Sheko Zone of SNNPR state in Ethiopia, sample of three Woredas from ten Woredas and one town administration and from those Woredas and town administration two secondary schools are selected for each Woredas and one secondary school from town administration. Therefore, seven secondary schools were included from selected Woreda with regard to the practices and challenge of school grant utilization. The study was delimited and conducts at first cycle of secondary schools (grade 9-10) to make the research manageable. Conceptually the study delimited to the practices and challenge of school grant utilization in secondary schools.

### **1.7 Limitation of the study**

It was very important if focused group discussions were held and professional analysis would have been drawn but, due to covid-19, restrictions were made on social gatherings. Conducting

the study on all secondary schools might also help to get a better picture of the problem, but still the researcher was unable to do so because of time and resource constraints.

## 1.8 Operational Definitions of key Terms

- ◆ **Utilization:** - use of school grant or find a practical use for something. The practices of applying physical school grant and instructional materials in the approved manner to minimize unnecessary problems that can affect teaching learning process in schools.
- ◆ **Challenges:** -difficulties to implement/utilization of school grant budget program
- ◆ **Practices:**-performing schools , school grant utilization program activities ( in selecting priority, planning, monitoring, controlling, decision-making and evaluating)
- ◆ **School Leader:** instructional leader appointed at the top position in the school, to manage, operate, and lead the school grant budget activities of the school (directors, vice directors, and department head).
- ◆ **Schools Grant;** are payments made to all government secondary schools in their number of student enrolled.
- ◆ **Secondary School:** refers to the school system established to offer two years of general education (9-10).
- ◆ **Stakeholder;** a person or government organization (PTA, WEO, WOFD, school leader and teacher) that is involved in or affected the schools grant utilization

## 1.9 Organization of the study

The research report was organized in to five chapters. The first chapter dealt with background of the study, statement of the problem, basic research question, objectives of the study, significance of the study, delimitation and limitation of the study and definition of key terms and organization of the study. The second chapter is review of related literature describing the past and current state of knowledge about the topic. The third chapter discussed about research design and methodology. Chapter four is presentation, analysis and interpretation of the data. Summary of the findings, conclusion and recommendation was presented in the fifth chapter.

## **CHAPTER TWO; -**

### **2. REVIEW OF RELATED LITERATURE**

This section deals with various issues on concepts of school grant, school grant purpose, policy, guideline, challenges, monitoring and auditing.

#### **2.1 Educational Finance management**

World Bank project appraisal, (2008), states that, the rationale for public sector intervention in primary and secondary education is universally accepted in both developed and developing countries. The economic and social externalities that are attributable to education are sizeable and are essential for sustained and rapid economic development and poverty alleviation. Market forces alone are insufficient to enable individuals to invest optimally in basic education, especially where poverty is endemic and acute. Education outputs/outcomes can be achieved if a set of key financial, human and material inputs is provided; within the appropriate context (e.g., classroom, school and system) which consists of a set of factors that enable effective teaching and learning. These factors at each level of the teaching and learning process can be grouped as follows: (a) classroom level (e.g., curriculum, teacher background and style, classroom management and quality instruction, and student characteristics); (b) school level (e.g., education leadership, monitoring and evaluation) and (c) context level.

The school management of school finances can be one of the most challenging of principal's responsibilities, because for many it is an area in which they have little or no training or expertise, (Swartz, 2009).

Aziz, Sharma & Simson, (2011), states that, in recent years, governments have moved to automate various financial management processes, usually starting with accounting and reporting functions. While automation can improve system efficiency, the process can be disruptive and challenging, as it usually requires significant reform of existing processes and new human resource skills. Proponents of large-scale automation reforms argue that it streamlines procedures and reduces opportunities for corruption; critics point to the high costs of automation, the failure rate of many automation projects and the risks of graft shifting from the procurement officer level to those with control over the new automation system. Several authors argue in favor of

phased approaches to financial management information system implementation that reduce the risk of failure.

According to Melaku, (2010 ,as cited by Zerihun, 2014 ), noted that the economic analysis of education is different from that of business and industry for the following three main reasons. The first reason relates to the definition of the end products of education. Unlike that of business and industries the end product of educational system is knowledge skill and attitudinal change. The second reason is that education in the most cases, is not a market commodity, it isn't a service that is sold to its consumers. Its cost is largely born by the public. The third reason is that unlike business or industry, the aim of education is not to maximize profit but rather to allocate and utilize its resource as effectively and efficiently as possible.

In Ethiopia, the management and financing of primary and secondary education is the responsibility of regions and Woredas based on the national policy and standards developed and approved by the (MOE, 2008)

This document also indicates that, the rapid expansion of the education system has left a considerable financing gap between available funds and the anticipated cost of investments needed to improve and maintain quality. At the same time, a high proportion of the education recurrent budget for primary and secondary education is allocated to teacher salaries (over 90 percent). In fact, the non-salary education budget at the Woreda level has actually decreased from 1998 to 1999 EFY (JRM 2006). This has the effect of constraining the availability and predictability of resources for other inputs critical to support effective teaching and learning (e.g. Training, textbooks and other materials, assessment, monitoring and evaluation systems, etc.) to enhance learning outcomes.

According to the World Bank project appraisal, (2008), in order to maximize the fiscal sustainability of the proposed interventions, the GEQIP is designed to: (i) avoid displacement of federal and regional contributions to non-salary recurrent expenditures, and (ii) gradually increase the federal and regional contributions for quality inputs over time. Regions will allocate on average, at a minimum, 5 percent of recurrent expenditures towards non-salary, GEQIP-related inputs. At the federal level, the MOE will gradually increase its contribution during the first phase of GEQIP, as a share of the total Gross Domestic Product (GDP) contributions to the pooled fund as follows: 5 percent (Year 1), 10 percent (Year 2), 15 percent (Year 3), and 15 percent (Year 4).

## 2.2 Source of educational finance

Melaku, (2010), states that, finance for education comes from various sources, these sources are broadly classified as public (government) and private; and funds derived from these two sources are known as public funds and private funds respectively.

According to the Blue Book (MoE, 2002) and School Grant Budget Guidelines (MoE, 2009), the main sources of school funding can be the block grant, the school grant, community contributions, support from NGOs or other external donors, and the school's internal income.

According to MoE, (2013) there are four sources of finance for schools those are:

**1. Government Budget:** - This refers to the educational finance or non-salary operating budget allocated by the government to schools for the implementation of the school improvement program and it needs to be utilized carefully.

**2. Internal Revenue of Schools:** - This refers to the revenue generated from canteens, crops, sale of various handicrafts, cattle fattening and similar activities within the school which is managed by the schools using their own capacity and internal procedure and without releasing to Woreda Finance office.

**3. Community Support (contribution):**- This refers to the voluntary and self-motivated contribution of the community for school construction and equipment of internal facilities to alleviate the expense burden of the government and this fund shall be subjected to appropriate financial guideline and controlling system.

**4. Private Investors and NGOs;** This is a financial and material support secured from private investors and NGOs operating in the Woredas as well as some investors who are nationals of the locality and reside in other areas and it shall be used along with the school strategic plan. It shall therefore, be used as input for the implementation of the school improvement program.

From the above three authors, it is a known fact that the government alone can't take the entire burden of expanding the scope of education, improve its quality, ensure the relevance and address the problems. Hence, there should be a system put in place whereby the sense of belongingness of the community for education with the partnership of the community and NGOs shall increase and the secured financial assistance used to construct schools, additional classrooms and renewing the existing ones and provision of educational inputs.

## 2.3 Vehicles for the Distribution of public funds

Melaku, (2010), states that, there are wide ranges of mechanisms by which public funds to education are distributed from a tax collecting government body to a spending body. The most commonly used mechanism of distributing funds stated below.

1. General grants: are grants made from a tax- collecting authority to a spending authority to be used for any educational purpose. These are ‘block grants’ or ‘grant without string’ where finance is delegated without any condition for use by the spending body (region, locality, or school) according to its priorities.
2. Categorical grant: are grants made to a spending authority to be used for specific educational purpose. Categorical grant may be of different types, and some of them are the following:
  - A. Grant with recommendation:** sometimes grant may be provided with stated expectations that it will make possible some improvement in educational services, such as allocation for in-service teacher training programs
  - B. Grant related to outcome:** these are funds that are specifically linked to general and operational objectives often with criteria by which success may be judged. In this form of funding, a spending body presents project proposal in which objective and targets are identified spending mechanism and amounts are specified, often with criteria by which success may be evaluated
  - C. Earmarked grant:** these are direct grant dedicated to specific categories of expenditure with no virement allowed to other use. Virement means switching of a certain amount of expenditure from one budget heading to another.
  - D. Matching funds/matching grant:** in this form of grant the tax-collecting authority may agree to provide funds for specific educational purposes to match those raised by the spending authority.

## 2.4 School Grants

According to MoE, (2008) the key issue facing the provision of school grants in Ethiopia is not related to difficulties in disbursement, financial management or accountability, rather it is the acute constraints on Woreda budgets which results in a much lower overall level of disbursement across the country. Farther more the project would support the implementation efforts at the federal, regional and Woreda levels, particularly with respect to establishing an effective system

to monitor the flow of funds. The school grants component under GEQIP has been designed to address this constraint through the provision of a minimum amount of funds based on enrolment rates to all schools and ABE Centers. The grant will be used to finance elements of the SIP. To assist with implementation of the school grants sub-component, School Grants Guidelines have been developed. This Guideline provide guidance on all aspects of implementation at federal, regional, Woreda and school/community levels and are cross referenced with the SIP guidelines. The School Grant Guidelines are consistent with government's Bluebook guidelines, but will be implemented as a stand-alone document to ensure that key responsibilities and outputs are conveyed and understood at different levels.

This document explained that, the combination of increased school resources and local school management induces statistically significant improvements in learning. Through enhancing the resources that schools have at their disposal, building capacity in school planning and creating mechanisms through which the communities decide how resources are utilized, the School Improvement and School Grants Programs will improve the second and third of these key axioms. The resources that schools receive under the School Grants Programs will be used to support implementation of School Improvement Plans.

Furthermore the MoE indicates the school improvement approach starts with schools and their stakeholders undertaking a self-assessment to identify their goals, followed by development and implementation of a School Improvement Plan. The schools are also required to maintain information/data on the effectiveness of their plans. The school improvement methodology will be critical in strengthening the planning and utilization of the school grant (and other resources), which in turn will realize measurable gains in school performance and the quality of education.

Hussien, et al, (2014) these school grant policies were generally introduced to accompany fee-free education: grants were expected to make up for the loss of income due to the abolition of school fees. In addition, it was assumed that such grants will have at least four advantages:

- 1.1 There will be less bureaucracy than when schools have to wait for materials or funds from higher administrative levels.
- 1.2 Spending that is decided by the school actors, should be more relevant than when decisions are made by actors who are far from the school and less in touch with its needs or priorities.



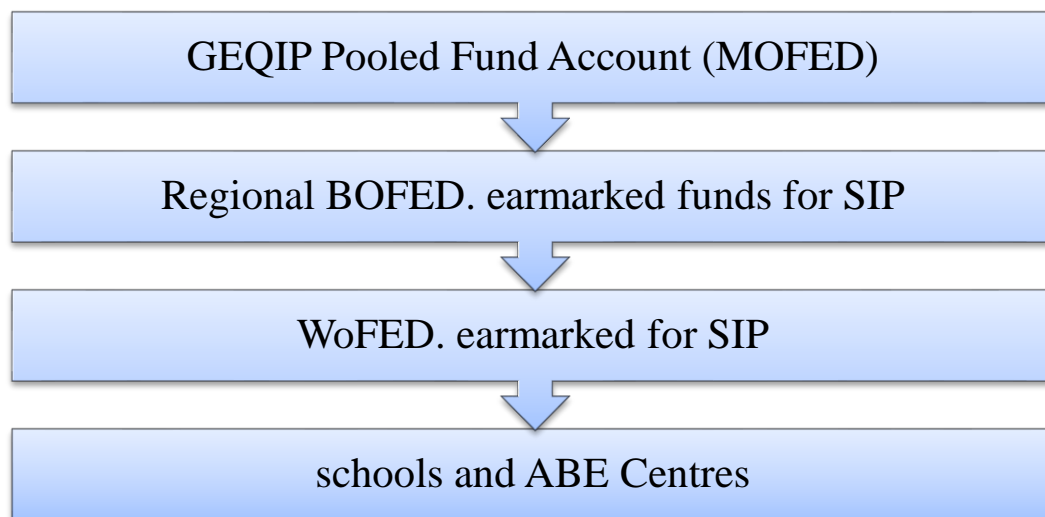
1.3 Direct transfers to schools means that all funds arrive at the school level without any ‘losses to the different administrative levels (region, district) and

1.4 Grants could also have a positive impact on equity if higher amounts are given to disadvantaged schools, for instance those located in poor and remote areas and those characterized by high numbers of orphans and by gender disparities.

## 2.5 Flow of School grant Funds in Ethiopia

According to MoE, (2008); the funds for the SIP will flow through MoFED to the BoFEDs and then down to the WoFEDs. The money for SIP training and school grants will be sent together to the Woreda level. The School Principals or Vice Principals (or PTA representatives in the case of ABEs) was collect the school grants money biannually from the WoFED office in line with arrangements currently in place where funds are transferred to schools. This flow of resources can be seen in Figure 1, below.

*Figure 1: Financial Disbursement of SIP*



SIP money was with general Woreda funds and its flow tracked through the Ethiopian government system. The advantage of the system is that it is consistent with good public expenditure management practice and was facilitate a more comprehensive budgeting process. It is important to emphasis that GEQIP school grants was only provided to regions where it is agreed that the funds are transferred to schools in cash.

All government schools will receive the school grant and the money can be spent on whatever is identified to be needed by the school, provided that it does not include teachers' salaries. Schools that receive more than 15,000 Birr will be required to have a bank account.

## **2.6 The trend of School Grants to be utilized**

According to MoE (2015), each school or ABE Centre was used their grant to implement their SIP and improve their school performance, focusing on the teaching and learning environment. Schools should spend at least 50% of their school grant on the SIP's teaching and learning domain. The document also lists items that school grants cannot be spent on items like, new classrooms or buildings (new toilets are allowed), Salaries, per Diems or payments to individuals, Televisions and DVD players, Fuel and Weapons. Farther more the document of MoE indicates that Parent, Student and Teacher Associations are free to use other sources of funds, for example contributions from parents, as they choose.

## **2.7 The Key Features of the School Grants Program**

According to MoE, (2015), GEQIP-II Program Implementation Manual lists the following features of school grant program,

### **a. Management**

The School Grants Program will be managed and supported at five levels: (1) Federal; (2) Regional; (3) Zonal; (4) Woreda; and (5) School and community. Parent, Student and Teacher Associations in schools and ABE centers will play a key role in the management of School Grants. The key management responsibilities at different levels

Federal, MoE EMIS Planning and Resource Mobilization Directorate and SIP Unit of Teachers and Education Leaders MoFED have these activates like Translate, Print and Distribute the revised School Grants Guidelines, Organize Regional Trainers Workshop on the School Grants, Coordinate the Transfer of School Grants to Regions, Conduct School Grants Utilization Survey and Workshop on Findings and Prepare and implement national communications program.

In addition to this the guideline shows the Regional, REB and BoFED have activities like organize zonal and Woreda Training Workshop on the school grants, allocate top-up for special educational needs to Woredas to support the facilities and learning materials available to

students with special educational needs, distribute school grants allocation letters and school grants to all Woredas, Monitor the School Grants Program (ZEO), supervise the Woreda school grants training workshops and Monitor the school grants program WEO.

WEO of WoFED have an activity in their respective area like organize and deliver the Woreda school grants training workshop, allocate school grants for each school and ABE center, inform schools and ABE centers of their school grants allocation including if an allocation for special needs education has been made, provide school grants allocations to schools and ABE centers and monitor the school grants program and provide support to schools and ABE centers

School and Community School Management Committee PSTA, ABE Facilitators should be participate in activates like Brief the PSTA on the school grants program and prepare for the community awareness raising meeting, deliver community awareness raising retting, maintain and regularly review school grants management documents and include approach to special needs education in the sip (if allocation has been made for this) , collect school grants, Implement the SIP Prepare and financial overview and display on school grants notice board.

### **b. Eligibility**

The Ministry of Education will provide School Grants to all ABE centers and all government primary and secondary schools.

### **c. Amount per student**

School Grants allocated from GEQIP-II are the minimum level of funding and vary by level as. The MoE has set the minimum grant to be allocated for each student enrolled in schools and ABE centers. Minimum ‘regular’ grant amounts per student for each cycle

Grade 1-4 50 Birr, Grade 5-8 55 Birr, ABE 50 Birr, Grade 9-10, 60 Birr, and Grade 11-12, 70 Birr. Woredas are strongly encouraged to provide additional funds to schools and ABE centers. Instead of receiving a ‘regular’ grant calculated based on enrolment, the following fixed amounts will be received by schools with fewer than 200 students:

- Primary: 10,000 Birr (50 Birr for 200 students)
- Secondary: 12,000 Birr(60 Birr for 200 students)

- ABE centers: 10,000 Birr (50 Birr for 200 students) should the school grant be higher when calculated with the actual number of students, the higher amount will be taken.

#### **d. Allocation**

School Grants allocations are based on official federal EMIS enrolment data. Because of the time taken in reporting and processing enrolment data, the data from two years before will be used (i.e. in 2012 E.C., enrolment data from 2010 E.C. will be used).

#### **e. Implementation**

Each school or ABE Centre will use their grant to implement their SIP to improve their school performance, with a special focus on improving the quality of education. At each school and ABE center a School Grants Notice Board must be placed in a public place, accessible to parents and community members, with information about the School Grants Program, when and how much was received, and how the School Grants received are used.

### **2.8 Trend School grant Utilization trends in Ethiopia**

MoE, (2008), states that the implementation and management of the school grants, and how school improvement processes relate to the planning and utilization of school resources, field visits to Tigray, Addis Ababa, Oromia and SNNPR were undertaken during which meetings were held with REBs, BOFEDs, WOFEDs, WEOs, primary and secondary schools, PTAs and KETBs. In the regions visited, with the exception of Oromia, it was discovered that there is an effective system for the distribution and utilization of school grants already in place. The most significant problem facing the school grants program in the remaining regions is that in rural areas its implementation was found to be uniformly below the levels indicated in the Blue Book.

According to Hussien, et al. (2014); the school grant has been allocated to each school based on the number of students enrolled on the previous year's reported data. When it was started, the schools grant allocation per student was ETB 15 (\$0.8) for primary first cycle (Grades 1 to 4) and ETB 15 (\$0.8) for primary second cycle (Grades 5 to 8) education. In 2011, this rate was increased to ETB 40 (\$2.2) for primary first cycle (Grades 1 to 4) and ETB 45 (\$2.4) for primary second cycle (Grades 5 to 8). Although the school grant budget has considerably increased since its implementation, all the school-level actors strongly suggested an additional meaningful

increase which would enable them to address their specific school problems in the provision of quality education.

## **2.9 Challenge in School Grant Utilization**

### **2.9.1 School grant disbursement**

MoE, (2015), states that, School Grants will be disbursed to all schools and ABE centers once a year. Disbursement of additional School Grants during the school year may be considered depending on the availability of funds. The first tranche of the School Grants will be disbursed so as to reach the schools by October 31 of every year. School Grants will be sent from the Federal to Regional levels. Regions will send School Grants to WOFED, and then Woredas will provide funds for institution bank accounts (and in cash directly where no bank account is available).

### **2.9.2 Leadership factors**

School administrators may not have the knowledge or skills to implement school improvement, schools have insufficient capacity to manage finances effectively and coordination in their schools. Financial management capacity is relatively strong. However, it may be more limited in some specific regions or areas. In this respect, assessment of capacity will be undertaken and regions/areas where capacity is limited will receive additional support in the form of Woreda and school level training, (MoE, 2008). GEQIP School grants financial management systems create additional burdens on Woredas leading to funds not reaching schools.

### **2.9.3 Corruption**

Global Corruption Report, (2013), states that, Corruption in schools can include procurement in construction, ‘shadow schools’ (there are claims of up to 8,000 in Pakistan alone), ‘ghost teachers’ and the diversion of resources intended for textbooks and supplies, bribery in access to education and the buying of grades, nepotism in teacher appointments and fake diplomas, the misuse of school grants for private gain, absenteeism, and private tutoring in place of formal teaching.

This report also shows, Corruption risks are particularly dire when public funds are filtered through multiple administrative layers, and pass through the hands of a series of actors with little accountability. This is true in many developing nations, with education expenditures tending to

go out in small amounts across locations spread over large distances, which exacerbates the problem of weak monitoring systems.

#### **2.9.4 Lack of effective communication**

MoE, (2015), states that, GEQIP-II's effective communications component also includes an activity to publicize a summary of the revised School Grants and School Improvement Plan guidelines by radio, in print and electronic media. This will help to ensure that all stakeholders are familiar with the most important details of the School Grants and how they are required to support full implementation.

#### **2.9.5 Mechanism of control**

Transparent budget processes are critical in democratic societies, as citizens have the right to know where and how public resources are being invested. Moreover, open and participatory budgeting can be key tools in helping to use citizen empowerment and oversight to end corrupt practices.

##### **A. Control Internal and Internal Auditing**

According to Horvat, (2010), Internal monitoring supervises the school financial management system, which comprises the setting up and implementation of planning, financial plans, accounting and reporting in order to achieve the set objectives and to assure the protection of assets from loss, damage and fraud. The internal control system comprises a system of procedures and methods with the objective to assure compliance with the principles of legality, transparency, efficiency, effectiveness and economy. The accounting control of data verifies the regularity of accounting data and the correction of found irregularities as well as the inventory of assets and liabilities. In contrast to internal auditing, controlling is mainly a preventive control based on professional simultaneous (parallel) establishing of facts by persons accountable for the management. The school leader is usually accountable for setting the internal controls.

Hussien, et al. (2014); states that, internal control of schools was observed to be carried out by various people such as the school directors, the chairpersons of PSTAs/PTAs and SMCs, as well as by school finance workers (treasurers and cashers).

## **B. External control,**

The above author also indicates that, the system of external control for both the school grants and block grants was guided by the guidelines of the REBs and (BoFEDs) are in charge of ensuring the success of the implementation of the grant programmes in their respective regions, and the WEO and the (WoFEDO) in each Woreda. The WEO/sub-city EO, in collaboration with the WoFEDO, provides both professional and technical support to the allocation and utilization of the school grant.

According to, Mulugeta, 2005, as cited by Zerihun, 2014 ), Examines the accounts and sees to it that the accounts have been prepared in accordance with legal requirements and regulations and those proper accounting practices have been observed in compilation of the accounts. If the external auditor considers that any significant matter arises, he is required to report to the organization. Auditors should pay attention to and make sure that the accounts comply with statutory requirements, the expenditure is authorized by law, income is raised in accordance with the law, proper accounting practices have been observed, and the systems of internal financial control are adequate to prevent serious loss.

## **2.10 Strategies for Effective Utilization of School grant**

### **1. Transparency in school grant utilization**

Wubeshet, (2002); states that, Transparency is also related to the existence of clearly spelt out rules, procedures, and forums on the basis of which budget decisions are made. On this Wubeshet further specifies that “budgetary information should be made available and accessible to the general public, open to public scrutiny, written clearly and readily understood by the public”. Availability of information on budget policies, expenditures, and an outcome allows the public to hold the government accountable, motivate citizens to participate, and helps to mobilize the community effectively to meet budget target. Transparency can increase faith in state, and can contribute to consensus building and commitment.

### **2. Monitoring and Evaluation in school grant**

According to MoE, (2008); An evaluation of the school grant program will be undertaken one year after its implementation and thereafter every two years. It will be necessary to

visit schools in order to assess what the impact of school grants has been on them and to discover what they have spent the additional funding on. The following issues would need to be addressed at the school level.

1. Key decisions about spending, their magnitude and who made them and the effectiveness of the school improvement process and whether the self-assessment form is easy to use and implement.
2. Linkages between the provision of school grants and the school development plan and process, including the SIP. the provision of school grants improved the quality of school planning, the extent to which additional resources have been secured and the effectiveness in implementing school plans and school grant program.
3. The extent to which community participation in the school has changed following the introduction of the school grant program and What has been the impact of SIP on teaching and learning.

### **3. Auditing in school grant utilization**

Auditing would be carried out in the Woreda to make sure that the planned activities and the finance utilization have been carried out in accordance with the finance rules and regulations. Accordingly, the Auditors of the WoFEDO would be carry out auditing twice a year, i.e. during half of the year and at the end of the budget year the regional auditors would also carry out auditing at the end of the budget ear. On the basis of the audit reports, necessary corrective measure would be taken by pertinent government bodies (MoE, 2002).

### **2.11 Approach and Technical Rationale**

According to MOE, (2008) The SIP component of GEQIP will be implemented through the following two mutually reinforcing priority programs:

**A. SIP**– This program is designed to assist schools to: identify priority needs through a process of self-assessment; develop an effective and practical School Improvement Plan to address those needs; and then monitor and assess implementation.

**B. School Grants Program** – This program entails the provision of additional resources to schools and ABE Centers to support implementation of the SIP, as well as realize measurable improvements in the quality of education service provision.



Capacity building for SIP will be implemented under the Management and Administration (MAP) component of GEQIP to ensure complementarities with other decentralized education planning and management capacity building programs.

## **2.12 Implementation and management arrangements**

According to MoE, (2008) The Management of SIP will observe to the following steps:

1. After receiving training, schools will conduct a self-assessment identifying areas where improvements may be made. A School Improvement Committee (SIC) will be created and provided with data from the self-assessment exercise including prioritized needs. The committee consists of members from administration, teachers, students, parents, and community. The SIC will choose the specific number of priorities that it considers feasible to accomplish during the school year.
2. The SIC will create a SIP which contains possible solutions and budgets to the problems identified. Bearing in mind the likely resource envelope, the SIC creates a draft implementation plan including timelines, methods, personnel, materials, etc., to accomplish the proposed solution. The SIC chooses the plan most likely to succeed within the limitations of available resources.
3. Revision of the SIP will be made based upon suggestions provided by key stakeholders and once consensus has been reached the SIC will begin implementation of the SIP.
4. Throughout the school year, each school is expected to monitor the operation of its SIP. With this formative data, the SIC, with assistance of other stakeholders, may revise the SIP as necessary.
5. Schools will submit School Grant Financial Documentation to WoFED each quarter. The School Grants Program will be subject to constant external financial Review.

### 2.13 conceptual frameworks

The underlying aim of the study was assessing the practice and challenges of school grant utilization. Assessing the existing school grant utilization practice in relation to stakeholder’s participation in planning and implementation process, monitoring and evaluation as well as transparency and accountability was its main concern. Assessing the major challenges in school grant utilization was also emphasized. (See fig 2 below).

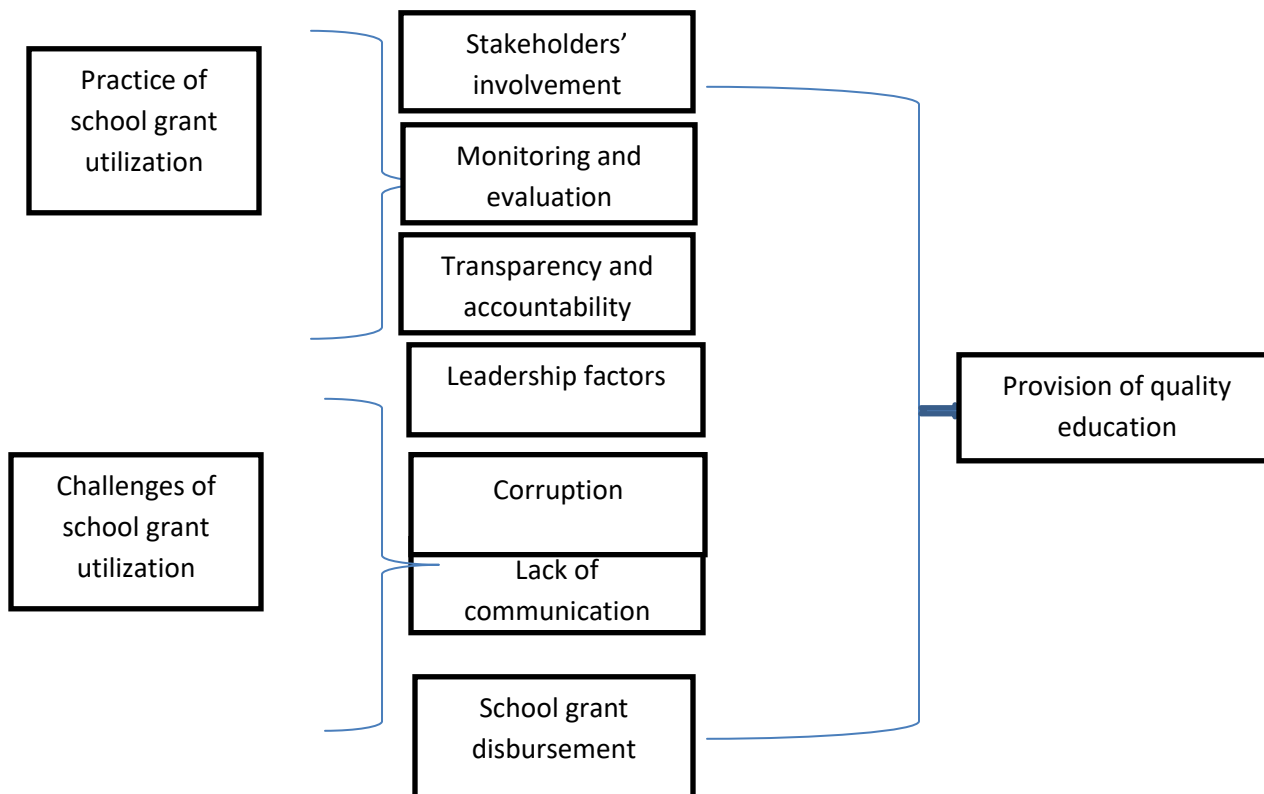


Fig 2 conceptual framework

Source the researcher 2020 E.C

## **CHAPTER THREE**

### **3 RESEARCH DESIGN AND METHODOLOGY**

This section discussed about research design, research method, population size, sample and sampling techniques, type and source of data, data collection tools and techniques, validity of the instruments, reliability of the instruments, ethical consideration and procedures for data collection and method of analysis interpretation.

#### **3.1 Research Design**

A descriptive survey method was employed. Because such type of research designs gives an advantage of studying various phenomena at time collecting data from large samples. In addition, in such type of research designs data can be collected from a cross section of a population in a short time and then results could be generalized to represent the entire population of the study.

#### **3.2 Research Method**

The study employed a mixed research approach. Because some data items collected from the respondents needs quantitative analysis while some required detailed qualitative analysis. Therefore, an attempt was made to triangulate the data improve the quality of the study findings. Mixed research approach is a general type of research in which quantitative and qualitative methods, techniques, or other paradigm characteristics are mixed in one over all study. The researcher initially used quantitative method through survey questionnaires, while the researcher was also used semi-structured interviews to substantiate the quantitative data. The rationales to use mixed methods approach for this study was to triangulate and support the quantitative data with qualitative one .such method is advantageous to examine the same phenomenon from multiple perspectives and in allow innovative or deeper dimensions to emerge (Cohen, Manion and Morrison, 2007). According to Creswell, (2012), mixed method approach has benefits that could not be provided by either the quantitative or qualitative approaches when used separately.

#### **3.3 Target Population, Sample and sample Techniques**

The population of the study was Woredas education office head, secondary school teachers, school leaders, Woreda finance and economic development officers and Parent teachers’

association chairman in Bench Sheko Zone. From 10 Woradas and one city administrative the researcher took 3 Woradas and one city administrative. There are 30 governmental schools in Bench Sheko Zone, out of these 7 secondary schools were selected by using Simple Random Sampling techniques. These were Aman, Gezmeriat, Eteka, Shey-bench, kuka, Kite, and Debre-worki (see Table 1 and 2) secondary school. So, the researcher got accurate data that were obtained from respondents. The sample size of the study includes the selected schools, 144 teachers and 38 school leaders. Out of these, 59% (85) of the teachers, and 100% (38) of the school leaders were selected to be the participants of the study. Moreover, 4 (100%) WEO expert, 4 (100%) WoFEDO Expert, 7 (100%) PTA chairpersons were included in the study. In order to select samples from target population, the researcher used simple random sampling techniques for teachers, while purposive sampling for school leaders, WEO expert, PTA chairmen and WoFEDO expert. In order to determine the samples size from target population of teachers the student researcher use as follow;

Belay, and Abudinasir, (2015), states that, an alternative and a bite extended formula were proposed by Krejcie and Morgan, (1970) again for determining a representative sample size for a known population size;

$$ni = \frac{z^2(np(n-p))}{d^2}$$

**Where;**       $ni$ = sample size

$Z$ = the total value of 95% confidence interval = 1.96

$P$ = the population proportion (assumed to be 0.5 for it provides the maximum sample size).

$D$ = the degree of accuracy expressed as a proportion (0.05)

$N$ = the population size

**There for; from the above formula**

$$ni = \frac{z^2(np(n-p))}{d^2} = ni = \frac{(1.96^2) 0.5(1-384)}{(0.05)^2} = 384 \rightarrow$$

$$nf = \frac{ni}{1+(\frac{ni}{N})} \rightarrow nf = \frac{384}{1+(\frac{384}{182})} \cong 123 \text{ with accession of 10\% reserve}$$

There for total sample are 123 which is 67% of the total population

From this 85 which is 69 % from the total sample size of teacher and

38 (30.9 %) of the total sample size are school leaders which means

Table 1: List of Schools, Population and Sample Size of Respondents of Teacher, School Leader and PTA Included in the Study Area

| No | Name of secondary school | Total population |    |     | Sample size (69% of teachers) |    |    | Sample size of school leader (30.9 %) |    |    | Sample size PTA chairman and 100% |   |   |
|----|--------------------------|------------------|----|-----|-------------------------------|----|----|---------------------------------------|----|----|-----------------------------------|---|---|
|    |                          | M                | F  | T   | M                             | F  | T  | M                                     | F  | T  | M                                 | F | T |
| 1  | Amane                    | 39               | 12 | 51  | 16                            | 4  | 20 | 9                                     | 3  | 12 | 1                                 | 0 | 1 |
| 2  | Gizmeriat                | 13               | 3  | 16  | 5                             | 2  | 7  | 3                                     | 1  | 4  | 1                                 | 0 | 1 |
| 3  | Eteka                    | 9                | 7  | 16  | 5                             | 3  | 8  | 2                                     | 2  | 4  | 1                                 | 0 | 1 |
| 4  | Shey bench               | 28               | 12 | 40  | 16                            | 5  | 21 | 6                                     | 4  | 10 | 1                                 | 0 | 1 |
| 5  | kuka                     | 11               | 1  | 12  | 5                             | 1  | 6  | 2                                     | 0  | 2  | 1                                 | 0 | 1 |
| 6  | Kite                     | 13               | 7  | 20  | 6                             | 3  | 9  | 1                                     | 2  | 3  | 1                                 | 0 | 1 |
| 7  | Deber work               | 17               | 10 | 27  | 10                            | 4  | 14 | 1                                     | 2  | 3  | 1                                 | 0 | 1 |
|    | Total                    | 130              | 52 | 182 | 61                            | 19 | 85 | 24                                    | 14 | 38 | 7                                 | 0 | 7 |

Table 2: List of Schools, Population and Sample Size of Respondents WEO, and WoFEDO experts included in the Study

| No | Name of Woredas, and city administration | Sample size of WEO, and WoFEDO experts (100%) |   |   |
|----|--|---|---|---|
|    |  | M   | F | T |
| 1  | Mizan city administration                | 1   | 1 | 2 |
| 2  | South Bench                              | 2   | 0 | 2 |
| 3  | Sheko                                    | 2   | 0 | 2 |
| 4  | Shey Bench                               | 2   | 0 | 2 |
|    | Total                                    | 8   | 0 | 8 |

### **3.4 Data Sources**

In conducting this research, the researcher used both primary and secondary sources of data.

#### **3.4.1. Primary Sources of data**

In order to get adequate information about the School grant utilization, the primary Sources of data were used in this study principals, vice principals, Teachers, Woreda Education office expert, Woreda Finance Office expert, and parent Teacher Association (PTA) head.

#### **3.4.2. Secondary Sources of data**

In order to have the background about the school grant utilization the source of data was obtained through document analysis such as, school report, school grant guidelines, audited documents and reports were used.

### **3.5 Data Collection Instruments**

The study had used questionnaire, an interview and document analysis. In addition, observation checklist was also used to check observable practices in relation to school grant utilization in the school.

#### **3.5.1 Questionnaires:**

The questionnaires were administered to the two groups of respondents (school leader, and teachers,) they included both close ended and open ended questions (1 open ended and 123 close ended). The questionnaires were divided into two major parts background information of the respondents and the practices and challenges of school grant utilizations of school grant budget . A five point rating likert scale (very high =5, high =4, medium=3, low =2, very low=1) was employed for the practices of school grant utilizations and (Strongly Agree, Agree, Undecided, Disagree, Strongly Disagree) was employed to obtain the challenge that affect school grant data from respondents.

#### **3.5.2 Interview:**

Interview gives the needed information face to face. Thus, with this assumption semi-structured question was used to collect deep information on issues related to the practices and challenges on school grant utilization. The interview questions were prepared in English, interviewed with Amharic language for more clarity of concept for respondents. The interview was dealt with WEO experts, WoFEDO experts, and PTA heads.

### **3.5.3 Document Analysis:**

Document analysis was also another tool used to collect data for this study. In this regard, documents such as the school grant budget action plane, audit report, school grant accounting books in schools. Pertaining to document analysis attempt was made to review pertinent documents on school grant utilization focused on financial performances, monitoring activities, reporting practices and applying the expected auditing system in the schools and different educational statistic annual abstracts of Bench Sheko Zone Education Department was consulted during the analysis and interpretations of the collected data.

### **3.6 Validity of the Instruments**

Validity is the degree to which an instrument measures what it is supposed to measure. In other words, validity is the extent to which differences found with a measuring instrument reflect true differences among those being tested. Regarding these research instruments were validated using experts judgments and /or statistical procedures Kumar (2005). This research tools were validated by experts' evaluations and suggestions for contents of the questionnaires. The experts who evaluate the questionnaires before and after pre testing was two school principals who have MA degree in educational leadership and one expert from Bench Sheko Zone has MA degree in educational leadership. According to these experts' suggestion the researcher was modified certain items and submitted to the academic advisor for final development. Finally, all accepted comments and feedback were included in the final version of the instruments.

### **3.7 Reliability of the Instruments**

All the questions were pilot tested by using Cronbach's alpha, and equivalency methods. The questionnaire was distributed two secondary schools (Sheko secondary school and Mizan secondary from the target zone) which were not included in the sample. Based on the data collected, the reliability of the instrument was computed using Cronbach's alpha. In pre-questionnaire the main concern was to detect problem, which is to identify ambiguous or biased items in the questionnaire for elimination and suitability for collecting the required data. It was also used to determine whether the words in each questions is properly understood that each questions measured what is intended to be measure. Depending on the feedback obtained from the respondents the irrelevant questions to the study was omitted. The attitude of school grant utilization and challenges were tested for its reliability. Constructed on the data collected from pilot schools, for questioners related to what extent stakeholders participate in preparation of

school grant budget in selecting priority, planning, controlling, and evaluating, decision-making process as school grant utilization which have 21 items having a Cronbach's alpha of (0.917), How effective is the utilization of school grant budget in the study area which have 20 items having a Cronbach's alpha of (0.720) and Challenges that affecting school grant utilization in secondary school have 13 items of having Cronbach's alpha of (0.832) provided for teachers and leaders questionnaire was found a total reliability of Cronbach's alpha of (0.823) using SPSS 20. The reliability under pilot test considered that, the value above 0.70 indicated it is reliable instrument. This is supported by Peers, (1996).

### **3.8 Procedures for Data Collection**

After including all comments to the survey questions, the researcher pilot tested them. Then, after getting a permission letter from the Bench Sheko Zonal education department, to conduct a study in schools of the zone, the student researcher made contact with concerned education officials at Woreda level to inform them about the purpose of the study and to get their permission to distribute the questionnaires in selected secondary schools in their respective Woreda. The researcher personally distributed the questionnaire for the respondents. Regarding the qualitative data collection procedure, the researcher personally conducted all of the interview participants.

### **3.9 Method of Data Analysis**

In this data were collected through the survey questionnaires were processed using version 20 of Statistical Package for the Social Sciences (SPSS), and analyzed by employing different statistical tools. First, frequency distribution was used to obtain an accurate description of the respondents' and their schools background. Then, setting the alpha level of significance at five percent ( $\alpha = .05$ ), the researcher used mean, standardization and one tailed -samples t-test to analyze the quantitative data. On the other hand, the qualitative data which was gathered from respondents through interviews, and document review as well as observations was used content analysis approach. Using this method enabled the researcher to organize the data, break them into manageable units, and then search and come up with themes.

Quantitative data was analyzed in narration form as a holdup to each section of quantitative data analysis. The response on the extent of the practices and challenges of school grant utilization were collected using a Likert's type of scale of (very high =5, high =4, medium=3, low =2, very low=1), based on this, the calculated mean value were interpreted as the questionnaires had two



categories: the respondents' personal characteristics and items relevant to the issue under investigation. The researcher computed the quantitative data using mean item scores ranging from 1 to 5, with higher scores indicating high response score and lower scores indicating low response of the respondents. The scoring scale for the purpose of this study was counted according to the relativity of the total 4 divided for 3 as the highest score was "5" for "very high" and the lowest score was "1" for "very low". The distance between the highest score and the lowest score (5-1) is 4. So, when divided on 3 levels (4 / 3) the result is 1.333. Thus, the researcher used the mean score ranging from 1.0- 2.33 as "low", 2.34 to 3.66 as "moderate", and 3.67 to 5.0 as "high" practicing level on planning of school grant and challenges that hinder school grant implementation. Similarly, for showing different level of agreement strongly disagrees, disagree, undecided, agree and strongly agree values were also given (1-5). Strongly disagree=1, Disagree =2, undecided =3, agree =4, and strongly agree=5). Thus, the researcher used the same mean score ranging from 1.0- 2.33 as "disagree", 2.34 to 3.66 as "undecided", and 3.67 to 5.0 "agreed" (Hassen , 2016).

### **3.10 Ethical consideration**

Respondents were informed about the objectives of the study and asked for voluntary participation in filling the questionnaires. The respondents were given clear orientations about the purpose of the study. To address the issue of confidentiality clear statement was set on the questionnaire and thus, all respondents were participated voluntarily.

## CHAPTER FOUR; -

### 4. PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

In this section socio-demographic data of the respondents, analysis of data collected through questionnaire and an interview and interpretation were included. This section is divided in to two parts. The first part discusses the characteristics of the respondents while the second part deals with the analysis of the quantitative and qualitative data in order to propose the main findings in line with answering the research questions.

#### 4.1 Demographics characteristics of the respondents

Table 3:- Demographics Characteristics of the Respondents

| No | Items                  | Category               | School leaders |        | Teachers |        | Total respondents |       | Interviews profile |      |
|----|------------------------|------------------------|----------------|--------|----------|--------|-------------------|-------|--------------------|------|
|    |                        |                        | N              | P %    | N        | P %    | N                 | P %   | N                  | P %  |
| 1  | Sex                    | Males                  | 23             | 20.9%  | 58       | 52.7%  | 81                | 73.6% | 13                 | 92.8 |
|    |                        | Females                | 12             | 10%    | 17       | 16.4%  | 29                | 26.6% | 1                  | 7.1  |
|    |                        | Total                  | 35             | 31.8%  | 75       | 68.2%  | 110               | 100%  | 14                 | 100  |
| 2  | Educational background | Certificate            | -              | -      | -        | -      | -                 | -     | 1                  | 7.1  |
|    |                        | Diploma                | 1              | 0.9 %  | 4        | 3.6 %  | 5                 | 4.5   | 2                  | 14.3 |
|    |                        | 1 <sup>st</sup> Degree | 32             | 29.1%  | 69       | 62.7 % | 101               | 91.8  | 6                  | 42.8 |
|    |                        | 2 <sup>nd</sup> Degree | 2              | 1.8 %  | 2        | 1.8 %  | 4                 | 3.6   | -                  | -    |
|    |                        | Other                  | -              | -      | -        | -      | -                 | -     | 5                  | 35.7 |
|    | Total                  | 35                     | 100 %          | 75     | 100 %    | 110    | 100%              | 14    | 100                |      |
| 3  | Year of services       | 1 to 5                 | 5              | 4.5 %  | 30       | 27.3%  | 35                | 31.8  | 6                  | 42.8 |
|    |                        | 6 to 10                | 8              | 7.3 %  | 15       | 13.6%  | 23                | 20    | 4                  | 28.5 |
|    |                        | 11 to 15               | 13             | 11.8 % | 21       | 19.1 % | 34                | 30.9  | 2                  | 14.3 |
|    |                        | 16 to 20               | 8              | 7.3 %  | 4        | 3.6 %  | 12                | 10.9  | 1                  | 7.1  |
|    |                        | 21 and above           | 1              | 0.9 %  | 5        | 4.5 %  | 6                 | 6.4   | 1                  | 7.1  |
|    | Total                  | 35                     | 31.8           | 75     | 100 %    | 110    | 100               | 14    | 100                |      |

A total of 123 respondents were proposed to participate in filling the questioner including teachers and school leaders. Among these 85 teachers and 38 were expected to be school leaders. From expected 85 teacher respondents 75(88%) were filled and returned the questioner. Among expected 38 school leaders 35(91%) were participated yielding 90 % response rate. Fifteen stakeholders (PTA, WFEDO and Woreda education office heads) were proposed to participate in the interview session. Among these 14(93%) were participated. Thus, a total of 124 respondents were participated in the study. There was uneven distribution of sex with males constituting 81 (73.6%) and females 29(26.3%) of the respondents, the participant in the interview are males 92.8% (13) and female is 7.1% (1) (see table 3 above).

## 4.2 Result and Discussion

### 4.2.1 Participation of Stakeholder in Planning of School Grant Budgets

Table 4:- Participation of Stakeholder in Planning of School Grant in Secondary Schools

| No  | Items   | RS                       | N        | Mean         | S. D           | GM   | t-value |
|-----|---|--------------------------|----------|--------------|----------------|------|---------|
| 1.1 | The school conducts need assessment from stockholders in designing school grant plan                            | Teacher<br>School leader | 75<br>35 | 3.77<br>3.29 | 1.098<br>1.250 | 3.53 | 2.075   |
| 1.2 | The school develops flexible plan of action   | Teacher<br>School leader | 75<br>35 | 3.71<br>3.37 | 1.124<br>1.114 | 3.54 | 1.461   |
| 1.3 | School gives priority for school improvement issues in grant allocation   | Teacher<br>School leader | 75<br>35 | 3.69<br>3.74 | 1.185<br>1.245 | 3.71 | -0.197  |
| 1.4 | The school review student learning outcome to align the grant fund With issues of education quality improvement | Teacher<br>School leader | 75<br>35 | 3.60<br>3.54 | 1.174<br>1.172 | 3.57 | 0.238   |
| 1.5 | To what extent teacher participate in preparation of annual plan budget of school grant                         | Teacher<br>School leader | 75<br>35 | 3.19<br>2.51 | 1.302<br>1.222 | 2.85 | 2.572   |
| 1.6 | The work plan preparation are done in collaboration with the PTA and the community                              | Teacher<br>School leader | 75<br>35 | 3.31<br>3.83 | 1.335<br>1.361 | 3.57 | 1.885   |
| 1.7 | How do you rate the participation of stakeholder (PSTA and KETB) in school                                      | Teacher<br>School leader | 75<br>35 | 2.71<br>2.71 | 1.171<br>1.341 | 2.71 | -0.029  |

**Key:** - *RS= Responsibility in schools N= numbers of respondents, M= Mean, GM= Grand Mean; df= 108, SD = Standard Deviation; GM<2.33 = Low, 2.34< GM < 3.66 = Moderately, GM > 3.67 = High*

**Source;** - Owner Researcher Data 2020

As indicated in item 1.2 of Table 4, teacher informed that the school developed flexible plan of action and rated at high level the (M= 3.71, SD=1.124), but school leader reported that it was practiced at moderate level (M=3.37, SD=1.114). On the other hand the (GM = 3.54) indicated that the level of performance was moderate. [Finally the calculated t-value = 1.46 are less than the table t-values ( $t_{critical}=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ) this shows that it was not statistically significant difference between the respondent perception on the development of flexible action plans.

As shown in Items 1.3 of Table 4, teachers and school leader stated that the School gives priority for school improvement issues in grant allocation was performed at high level since the (M= 3.69, SD=1.185), and (M=3.74, SD=1.245) respectively, while the (GM = 3.71) exposed that the activate was high level of practice. Finally the calculated t-value = -0.197 are less than the table t-values ( $t_{critical}=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ) this shows the respondents response have no statistically significant difference toward the priority of school improvement issues in school grant allocation.

As indicated in Item 1.4 of Table 4, teacher reported that the school review student learning outcome to align the grant fund with issues of education quality improvement rating at high level since the (M= 3.60, SD=1.174), and however school leader said that, it is practiced at moderate level (M=3.54, SD=1.172), while the (GM 3.57) exposed that the level of performance was at moderate level of practice. Finally the calculated t-value = 0.238 is less than the table t-values ( $t_{critical} =1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) it shows that the mean difference observed among the respondents was not statistically significant.

The mean score of teachers and school leaders with respect to the participation of teachers in preparation of annual school grant budget plan was found to be (M= 3.19,with SD=1.302), and (M=2.51,with SD=1.222) respectively. To check whether the observed mean difference was statistically significant the t-value was compared with the critical value presented in the table. Thus, the calculated t-value = 2.572, is greater than the table t-values ( $t_{critical}=1.984$  at  $\alpha =$

0.05 level of significance and  $df= 108$ ) Indicated that the observed mean difference among the respondents was statistically significant.

As indicated in item 1.6 of table 4, teacher respondents reported that the work plan preparation of the schools budget plan was done in collaboration with the PTA and the community involvement. The mean and standard deviation was found to be ( $M= 3.31$ ,  $SD=1.335$ ), according to teacher respondents report the level of participation of PTA and community members was medium. While school leaders reported that there was high participation of PTA and community members in schools budget plan preparation ( $M=3.83$ ,  $SD=1.361$ ), But the grand mean indicated that the level of participation of stakeholders was moderate ( $GM =3.57$ ) .The calculated t-value =1.885 is less than the table t-values ( $t-critical=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ) indicated that the cumulative response of the respondents have no statistically significant difference.

Item 1.7 of Table 4, was attempted to assess to what extent the stake holders participated in managing school grant budget, Accordingly, teachers and school leaders enumerated that the rate of participations of stakeholder (PTA and KETB) in school grant management of school was moderate level since the ( $M= 2.71$ ,  $SD=1.171$ ), and ( $M=2.71$ ,  $SD=1.341$ ) respectively. The calculated t-value - 0.029 is less than the table t-values ( $t-critical=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ) shows that the response of respondents have no statistically significant difference.

To assess the participation of stakeholders in school grant budget preparation mean analysis was conducted. The analysis of teachers report revealed that the school conducted need assessment in designing school grant plan ( $M= 3.77$ ,  $SD=1.098$ ) which could be evaluated as high level of performance. But the mean score of school leaders report indicated that stakeholders were participating at moderate level ( $M=3.29$ ,  $SD=1.250$ ), on the other hand the ( $GM= 3.53$ ) showed that the activity was moderately practiced. To check whether the observed mean difference was statistically significant or not comparison was made with the critical t- value and the calculated t-values = 2.07 is greater than the table t-values ( $t-critical=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ) .From this it could be concluded that the observed mean difference was statistically significant.

As summarized in the table below, the analysis revealed the existence of grant allocation giving priority for school improvement issues. The participation of stakeholder in school grant budget planning was moderately practiced, which needs additional work. (See table 4 above).

#### 4.2.2 Participation of Stakeholder in Decision Making of School Grant Budgets

Table 5:- Stakeholder's Participation in Decision Making Process in School Grant Utilization

| No  | Items  | RS            | N  | M    | SD    | GM   | t-value |
|-----|--|---------------|----|------|-------|------|---------|
| 2.1 | The school encourages stakeholders participation in decision-making                                | Teacher       | 75 | 3.60 | 1.208 | 3.68 | -0.743  |
|     |  | School leader | 35 | 3.77 | 1.087 |      |         |
| 2.2 | The school gathers the necessary data from stakeholders before budget allocation                   | Teacher       | 75 | 3.29 | 1.343 | 3.38 | -0.404  |
|     |  | School leader | 35 | 3.40 | 1.265 |      |         |
| 2.3 | The school participates stakeholders to evaluate overall directions of school grant utilization    | Teacher       | 75 | 3.41 | 1.116 | 3.45 | -0.278  |
|     |  | School leader | 35 | 3.49 | 1.337 |      |         |
| 2.4 | School facilitates collaborative decision making (with stakeholder) about school grant utilization | Teacher       | 75 | 3.41 | 1.220 | 3.55 | -1.098  |
|     |  | School leader | 35 | 3.69 | 1.207 |      |         |
| 2.5 | The school engages stakeholders to sustain improvement in school grant utilization                 | Teacher       | 75 | 3.28 | 1.236 | 3.39 | -0.959  |
|     |  | School leader | 35 | 3.51 | 1.173 |      |         |

**Key:** - RS= Responsibility in schools, N= numbers of respondents, M= Mean; GM= Grand Mean; SD = Standard Deviation; Df= 108,  $GM < 2.33 =$  Low,  $2.34 < GM < 3.66 =$  Moderately,  $GM > 3.67 =$  High

**Source;** - owner researcher data 2020

As indicated in table 5 of item 2.1, teachers and school leaders reported that the school encourages stakeholder's participation in decision-making. The mean and standard deviation of rated scores of teachers and school leaders was found to be (M= 3.60, SD=1.208), and (M=3.77, SD=1.087) respectively, while the (GM = 3.68) indicating that the activity was performed at high level. To see the mean difference was statistically significant or not the means were compared with respect to calculated t-value (-0.745 is less than the table t-values (t-critical=1.984 at  $\alpha = 0.05$  level of significance and df= 108) from this it could be concluded that the observed mean differences among the respondents was not statistically significant.

As displayed in Table 5 of Item 2.2, teachers and school leaders reported that the school gather the necessary data from stakeholders before budget allocation was conducted .The mean score of teacher and school leader respondents were found to be the (M= 3.29, SD=1.343), and (M=3.40, SD=1.265) respectively. The calculated t-value = -0.404 is less than the table t-values ( $t_{critical}=1.984$  at  $\alpha = 0.05$  level of significance and  $df= 108$ ).From this it could be concluded that the observed mean difference among the respondents was not statistically significant.

As presented in Table 5 of item 2.3, teachers and school leaders reported that the school involves stakeholders to evaluate overall directions of school grant utilization and rated its performance at a moderate level .The mean and standard deviation of respondents response was found to be (M= 3.41, SD=1.116), and (M=3.49, SD=1.337) respectively, while the (GM= 3.45) . The calculated t-value -0.278 is less than the table t-values ( $t_{critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) .This implies that the mean difference in respondents response do not have statistical significance.

As indicated in item 2.4 of Table 5, teachers reported that the school facilitated collaborative decision making with stakeholder about school grant utilization. The mean response score of teacher respondents was found to be (M= 3.41, with SD=1.220), and Similarly respondents from school leaders reported that there was collaborative decision making with regard to school grant utilization (M=3.69, SD=1.207), The calculated t-value = - 1.098 is less than the table t-values ( $t_{critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) and thus, indicated no statistically significant mean difference among the respondents.

As described in Item 2.5 of table 5, the mean score of teachers and school leaders were found to be (M= 3.28, SD=1.236), and (M=3.51, SD=1.173) respectively with regard to school engagement of stakeholders to sustain improvement in school grant utilization which can evaluated as moderate performance. Which is in line with the (GM= 3.39). The calculated t-value = -0.959 is less than the table t-values ( $t_{critical}=1.984$  at  $\alpha 0.05$  level of significance and  $df= 108$ ) shows the response of the respondents have no statistically significant difference.

To sum up in both items of Table 5, regarding the extent of participation of stakeholder on decision making process in school grant utilization, school encourages stakeholder's participation in decision-making highly. Whereas, the school practice in gathering necessary data from stakeholders before budget allocation, participation of stakeholders to evaluate overall directions of school grant, facilitation in collaborative decision making with stakeholder and the

engagements of stakeholders to sustain improvement in school grant utilization.(see table 5,below)

### 4.2.3 Mechanism of School Grant Spending

Table 6:- Mechanism of School Grant Spending in Secondary Schools

| No  | Items   | RS                       | N        | M            | SD             | GM   | t-value |
|-----|---|--------------------------|----------|--------------|----------------|------|---------|
| 3.1 | The school consults stakeholders before school grant implementation   | Teacher<br>School leader | 75<br>35 | 3.48<br>3.63 | 1.070<br>1.003 | 3.55 | -0.708  |
| 3.2 | The school follows up school grant guidelines to align school expenditures with priority issues                       | Teacher<br>School leader | 75<br>35 | 3.65<br>3.54 | 1.180<br>1.314 | 3.59 | 0.441   |
| 3.3 | The school emphasis on furniture maintenances and repairing activates   | Teacher<br>School leader | 75<br>35 | 3.36<br>3.03 | 1.193<br>1.272 | 3.19 | 1.329   |
| 3.4 | The school allocates 50% of the school grant fund to fulfill teaching -learning facilities                            | Teacher<br>School leader | 75<br>35 | 3.91<br>4.09 | 1.232<br>1.095 | 4.00 | -0.767  |
| 3.5 | The school uses the fund to make safe and healthy environment   | Teacher<br>School leader | 75<br>35 | 2.91<br>2.74 | 1.243<br>1.314 | 2.82 | 0.632   |
| 3.6 | To what extent stakeholder get any relevant training on school grant budget control of the utilization in your school | Teacher<br>School leader | 75<br>35 | 2.44<br>2.11 | 1.068<br>.993  | 2.27 | 1.522   |
| 3.7 | The school utilizes school grant fund and close financial accounts on time  | Teacher<br>School leader | 75<br>35 | 2.55<br>2.11 | 1.266<br>1.278 | 2.33 | 1.663   |
| 3.8 | The school uses per-forma for purchasing teaching material  | Teacher<br>School leader | 75<br>35 | 3.75<br>4.14 | 1.253<br>.944  | 3.94 | -1.840  |
| 3.9 | The school a wares stakeholders on how to use the school grant fund   | Teacher<br>School leader | 75<br>35 | 3.21<br>2.91 | 1.222<br>1.483 | 3.06 | 1.115   |

5 **Key:** - RS= Responsibility in schools, N= numbers of respondents, M=Mean, GM= Grand Mean; SD = Standard Deviation, Df= 108; GM<2.33 = Low, 2.34< GM < 3.66 = Moderately, GM > 3.67= High

6 **Source;** - owner researcher data 2020



With regard to following financial rules Item 3.2, of table 6 indicated that teachers respondents was found to be  $M= 3.65$ , with standard deviation of  $SD=1.180$ , which could be explained that financial rules were accordingly maintained in expending school grant budget. For this similar item respondents among school leader reported that still more has to be done in relation to school grant expenditure .The mean scores of respondents from school leaders was found to be ( $M=3.54$ , with  $SD=1.314$ ), Thus, the calculated t-value  $0.441$  is less than the table t-values ( $t\text{-critical}=1.984$  at  $\alpha 0.05$  level of significance and  $df= 108$ ).From this it could be concluded that the observed mean difference among the respondents was not statistically significant.

In Item 3.3 of Table 6, teacher and school leaders reported that the school emphasis on furniture maintenances and repairing activates was implemented at moderate level ( $M= 3.36$ ,  $SD=1.193$ ), and ( $M=3.03$ ,  $SD=1.272$ ) respectively, while the ( $GM= 3.19$ ) .The calculated t-value  $1.329$  is less than the table t-values ( $t\text{-critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) indicated that the response of the respondents have no statistically significant difference.

As shown Item 3.4 of Table 6, teacher and school leaders reported that the school allocates 50% of the school grant fund to fulfill teaching -learning facilities was realized at high level ( $M= 3.91$ ,  $SD=1.232$ ), and ( $M=4.09$ ,  $SD =1.095$ ) respectively, while the ( $GM= 4.00$ ) ,the calculated t-value  $= -0.767$  is less than the table t-values ( $t\text{-critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ).From this it could be drawn that the observed mean difference among the respondents was not statistically significant.

As indicated in item 3.5 of Table 6, teacher and school leaders reported that the school uses the fund to make safe and healthy environment ( $M= 2.91$ ,  $SD=1.243$ ), and ( $M=2.74$ ,  $SD = 1.314$ ) respectively. But, the calculated t-value  $-0.632$  is less than the table t-values ( $t\text{-critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) thus, it could be concluded that the observed mean difference among the respondents was not statistically significant.

As exposed Item 3.6 of Table 6, teachers and school leaders quantified that the extent of stakeholder get any relevant training on school grant budget control of the utilization in the school was realized at low level ( $M= 2.44$ ,  $SD= 1.068$ ), and ( $M= 2.11$ ,  $SD = 0.993$ ) respectively, while the ( $GM= 2.27$ ) exposed that the level of activates was low practiced. Finally the calculated t-value  $=1.522$  are less than the table t-values ( $t\text{-critical}=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) indicated that the response of the respondents have no statistically significant different between the respondent.

As identified Item 3.7 of Table 6, teachers and school leaders that the school utilizes school grant fund and close financial accounts on time was realized at low level ( $M= 2.55$ ,  $SD= 1.266$ ), and ( $M= 2.11$ ,  $SD = 1.278$ ) respectively, while the ( $GM= 2.33$ ) exposed that the level of activates was low practiced. Finally the calculated t-value = 1.663 is less than the table t-values ( $t-critical = 1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) shows that the response of the respondents have no statistically significant different between the perceptions of respondents' was low.

As shown in table 6 of Item 3.8, teachers and school leaders reported that the school uses per-forma for purchasing teaching material. The mean scores also indicates that ( $M= 3.75$ ,  $SD= 1.253$ ), and ( $M= 4.14$ ,  $SD = 0.944$ ) respectively, finally the calculated t-value = -1.840 is less than the table t-values ( $t-critical=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) thus, it could be concluded that the observed mean differences among the respondents was not statistically significant.

As clearly indicated in item 3.9 of table 6, teachers and school leaders reported that the school aware stakeholders on how to use the school grant fund .The mean scores of the respondents also indicated a moderate level of achievement in relation to awareness creation. The mean standard deviation was found to be ( $M= 3.21$ ,  $SD= 1.222$ ), and ( $M= 2.91$ ,  $SD = 1.483$ ) respectively, while the ( $GM= 3.06$ ), The calculated t-value = 1.115 is less than the table t-values ( $t-critical=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) Thus, it could be concluded that the observed mean difference among the respondent groups was not statistically significant. (See table 6 above)

To assess the mechanism of school grant spending practice in the schools, item wise mean analysis was conducted. For item 3.1 respondents from teachers reported that the school consults stakeholders before school grant implementation but the level of participation was evaluated as moderate ( $M= 3.48$ ,  $SD=1.070$ ) which is somehow different from the mean scores of school leaders ( $M=3.63$ ,  $SD=1.003$ ), while the ( $GM =3.55$ ) indicated a moderate level of practice. In conclusion the calculated t-value = -0.708 is less than the table t-values ( $t-critical=1.984$  at  $\alpha= 0.05$  level of significance and  $df= 108$ ) indicated that the observed mean difference among respondents was not statistically significant.

The scores in the above table 6, gives a clear picture on how the schools grant was spent in selected government secondary schools. Teachers and school leaders reported that the practice on mechanism of school grant spending in most schools, the school allocates 50% of the school grant fund to fulfill teaching -learning facilities and schools uses per-forma for purchasing

teaching material were highly practiced. However like , school consults stakeholders before school grant implementation, school follows up school grant guidelines to align school expenditures with priority issues, school emphasis on furniture maintenances and repairing activates, and school aware stakeholders on how to use the school grant fund were practiced moderately. Moreover, school activity like the extent of stakeholder (Teacher, PTA and KETB) get any relevant training on school grant budget control of the utilization in the school realized and school utilizes school grant fund and close financial accounts on time were practiced is low. As mentioned by interviews to the extent stakeholders participate in preparation of school grant budget in secondary schools of the study area discussed as follow:-

According to the School Grant Budget Guidelines of MoE (2015), PTAs should be key decision-makers in deciding the use of the grant. However PTAs are obliged to examine the context of their specific school, and have the authority to spend the grant on the areas listed in the school grant priorities.

Most PTAs chairmen interviewed said that, we are participating;-

- *In the preparation of action plan in which the school grant fund was to be spent.*
- *In selecting school priority with respect to the SIP ,*
- *In decision making process to buy or not to buy some materials based on priority needs.*
- *Mobilizing additional resources for purchasing basic equipment and materials,*

In addition to the above activities PTAs clarified that, making the school grant to be transparent to the school community by building classrooms, maintenance and repairing activates in schools. According to majority of the school PTAs chairmen interviewed, “*PTAs work closely with the school principals and SICs in managing both the funds contributed by parents and the school grant*”. The PTAs chairperson also noted that “*the PTA is responsible for the effective mobilization of resources and for offering competent leadership for community participation in education*”. The majority of actors interviewed (WEO head, WoFEDO auditors and PTA chairmen), said that *the cooperation of PTAs with school management has been very good. Overall, in all the schools visited, PTAs have been actively involved in both school management and school grants.*

According to the interviewed of the Woreda education office expert most of them agreed on the following activity they participates, those are;-

According the majority of the WEO expert said that *“After we received a letter from the Zone education department on the total allocation of School Grants we work with, WEO and WoFEDO staff to confirm the total School Grants allocation for each schools with their number of enrolled student according to the school grant guidelines”*. In addition to this they also indicated that in checking the action plan prepared by the schools whether it is according to the school grant guideline or not and giving feedback to be meet with the guideline, and on monitoring the utilization.

According to the Shay Bench Woreda and Mizan-Aman City administration finance head said that, *‘Once we get the amount of money from the BOFED and these required documents from WEO/City education office, we transfer the money to schools without any delay’*. They also further explained that, *‘There are no delays with us, but there can be with the transfer of BOFED and the school themselves’*. Also they explained that *“we are participating on make auditing in annual base to control the utilizations of school grant in school by checking the action plane proposed in the begging of the year.”*

#### **4.3 How effective is the Utilization of School Grant Budget in the Study Area.**

To asses to what extent the school grant found was effectively utilized, the auditing practice, monitoring and evaluation practice and accountability and transparency in utilizing the funds were emphasized.

##### **4.3.1 Auditing Practice in Schools**

According to Kaguri, Njati and Thiaine, (2014), financial reports usually need accounting and its products such as an organization’s annual report as a platform upon which to build many decisions and activities. Organizations must follow specific rules and formats of presentation for their annual reports and financial statements. The author also argues that the key accounting event for any organization is the publication of the annual report which records the financial performance over a book year. And also indicates that financial reports help managers to discuss results and spending and performance against budget, they usually work from management reports, which have been prepared by the school accountants using accounting information systems.

Table 7:- Auditing Practice in School Grant Utilization in Secondary Schools

| No  | Item  | RS            | N  | Mean | SD    | GM   | t-value |
|-----|---|---------------|----|------|-------|------|---------|
| 4.1 | School management conducts audit on a yearly basis  | Teacher       | 75 | 2.16 | 1.115 | 2.02 | 1.284   |
|     |   | School leader | 35 | 1.89 | 0.867 |      |         |
| 4.2 | School management conducts internal reviews to prevent deception of the grant fund          | Teacher       | 75 | 3.57 | 1.141 | 3.60 | 0.610   |
|     |   | School leader | 35 | 3.63 | 1.195 |      |         |
| 4.3 | Auditing activities make the school accountable in utilizing school grant fund              | Teacher       | 75 | 2.55 | 1.277 | 2.37 | 1.341   |
|     |   | School leader | 35 | 2.20 | 1.232 |      |         |
| 4.4 | The school auditing practices have contribution in reducing misuse of the school grant fund | Teacher       | 75 | 2.36 | 1.181 | 2.23 | 0.649   |
|     |   | School leader | 35 | 2.20 | 1.256 |      |         |
| 4.5 | The school accomplished internal auditing in school grant budget regularly                  | Teacher       | 75 | 1.97 | 1.065 | 1.93 | 0.437   |
|     |   | School leader | 35 | 1.89 | 0.758 |      |         |
| 4.6 | External auditing is carried out in school grant budget in your school regularly            | Teacher       | 75 | 2.00 | 0.973 | 1.91 | 0.903   |
|     |   | School leader | 35 | 1.83 | 0.822 |      |         |
| 4.7 | The school utilize the approved budget according to the plan of action                      | Teacher       | 75 | 2.48 | 1.329 | 2.39 | 0.630   |
|     |   | School leader | 35 | 2.31 | 1.183 |      |         |
| 4.8 | School grant budget implementation reports are consistent with plans.                       | Teacher       | 75 | 2.22 | 1.236 | 2.28 | 1.464   |
|     |   | School leader | 35 | 2.34 | 1.305 |      |         |

5 **Key:** - RS= Responsibility in schools, N= numbers of respondents, M= Mean, GM= Grand Mean; SD = Standard Deviation, Df= 108; GM<2.33 = disagree, 2.34< GM < 3.66 = undecided, GM > 3.67 = agreed

6 **Source;** - Owner Researcher Data 2020

As shown in Item 4.1 of Table 7, respondents from teachers and school leaders disagreed on the concept that the school management were frequently conducting school finance auditing in a yearly basis. (M= 2.16, SD= 1.115), and (M= 1.89, SD = 0.867) respectively. From this it could be drawn that the schools fail to facilitate the school grant finance yearly auditing practice. But the respondents reported that internal review was conducted timely to monitor deception practice. (M= 3.57, SD= 1.141). The mean and standard deviation of respondents also indicated that auditing practices need to be strengthened to ensure the effective utilization of school grant fund, (M= 2.55, SD= 1.277), and nevertheless school leader said that, it was disagreed as practiced in the school (M=2.20, SD= 1.232). The respondents also strongly agreed that school finance auditing will maintain the wastage of educational budget ensuring quality.

As indicated in Item 4.7 of Table 7, teacher respondents reported that the school do not utilize the approved budget according to the action plan and these might expose schools for unnecessary wastage (M = 2.48, SD= 1.329), and however school leader reported schools were running the school finance as per the prepared action plan. The mean difference between teacher and school leaders was not found to be statistically significant.

For Item 4.8 in Table 7, respondents from teachers and school leaders reported that the school grant budget implementation reports are consistent (M= 2.22, SD= 1.236), and (M= 2.34, SD = 1.305) respectively, while the (GM= 2.28), since the calculated t-value = 1.464 was less than the table t-values (*t-critical*=1.984 at  $\alpha= 0.05$  level of significance and *df*= 108) It could be concluded that the observed mean difference among the respondents was not statistically significant. (see table 7 above).

#### **4.3.2 The monitoring practice in school grant in schools of the study area.**

To assess the monitoring practice of school grant fund in the selected secondary schools, certain items were prepared and mean analysis of the scores in each item was conducted. The respondents from teacher and school leaders reported that the monitoring and evaluation system of school were carried out in line with the guidelines of school grant. (M= 4.03, SD=0.958) .To check whether the observed mean difference was statistically significant t-value was calculated. Thus, the calculated t-value was 0.134, which was less than the table t-values (*t-critical*=1.984 at  $\alpha= 0.05$  level of significance and *df*= 108) It can be concluded that the observed mean difference between the respondents was not statistically significant.

As per the response of respondents the managing bodies of the school review resources and possible approvals were made as soon as purchased educational materials arrived in the school.

In addition to this stakeholders were made to give feedback on school grant utilization. (See table 8 below).

Table 8: - Monitoring Practice in School Grant Utilization in Secondary Schools

| No  | Items   | RS                    | N        | Mean         | SD             | GM   | t-value |
|-----|---|-----------------------|----------|--------------|----------------|------|---------|
| 5.1 | The monitoring and evaluation system of school align with the guidelines of school grant                  | Teacher school leader | 75<br>35 | 4.03<br>4.00 | .958<br>1.000  | 4.15 | 0.134   |
| 5.2 | The managing bodies of the school review resources to apply school grant fund.                            | Teacher school leader | 75<br>35 | 3.79<br>3.80 | 1.119<br>.994  | 3.79 | -0.063  |
| 5.3 | School grant payments are approved by the responsible bodies  | Teacher school leader | 75<br>35 | 4.16<br>4.29 | .839<br>1.017  | 4.27 | -0.637  |
| 5.4 | Monitoring program in school grant enables stakeholder to provide feedback about school grant utilization | Teacher school leader | 75<br>35 | 3.80<br>4.06 | 1.127<br>1.083 | 3.93 | -1.145  |

**Key:** - RS= Responsibility in schools, N= numbers of respondents, M=Mean, GM= Grand Mean; SD = Standard Deviation, Df= 108;  $GM < 2.33 = disagree$ ,  $2.34 < GM < 3.66 = undecided$ ,  $GM > 3.67 = agreed$

**Source;** - Owner Researcher Data 2020

### 4.3.3 How to manage Practice in School Grant Utilization

To see the extent of transparency in school grant utilization according to the financial rules and regulations, some items were prepared and the mean scores of respondents on each item was computed. As clearly indicated on table 9 below, the respondents were asked to respond on transparency practice in school grant utilization in their schools and the results from the respondents were discussed in the following ways. Respondents from teacher and school leaders reported that schools displayed the total amount of school grant received on school notice board (M= 3.77, SD= 1.269) and (M= 3.66, SD 1.327), open-discussion were made with stakeholders to ensure the needs of school in resources allocation (M= 3.49, SD=1.178) and (M=3.74,

SD=1.146) respectively, this indicated that the schools were not such much problematic in clearly announcing school budget. This had created trust among the school community and improved community participation. According to the report of respondents financial reports were being submitted timely to Woreda finance and economic development office. It was also reported that most of the selected secondary schools were using bank account while others use omo micro finance institutions as depositing mechanism of school grant.(see table 9 below)

Table 9:- Manage in Practicing School Grant Utilization in Secondary Schools

| No  | Items  | RS                    | N        | Mean         | SD             | GM   | t-value |
|-----|--|-----------------------|----------|--------------|----------------|------|---------|
| 6.1 | The school displays the total amount of school grant received on school notice board                     | Teacher school leader | 75<br>35 | 3.77<br>3.66 | 1.269<br>1.327 | 3.71 | 0.441   |
| 6.2 | The school holds open-discussion with stakeholders to ensure the needs of school in resources allocation | Teacher school leader | 75<br>35 | 3.49<br>3.74 | 1.178<br>1.146 | 3.61 | -1.054  |
| 6.3 | The school makes the school communities know the issues included in school grant budgeting               | Teacher school leader | 75<br>35 | 3.25<br>3.54 | 1.231<br>1.120 | 3.39 | -1.223  |
| 6.4 | Stakeholders around school trust school grant implementation process of their school                     | Teacher school leader | 75<br>35 | 2.97<br>3.00 | 1.102<br>1.213 | 2.98 | -0.111  |
| 6.5 | The school management builds trust among entire school staff to create shared responsibility             | Teacher school leader | 75<br>34 | 3.03<br>2.91 | 1.219<br>1.055 | 2.97 | 0.475   |
| 6.6 | School submits financial utilization report to Woreda education office                                   | Teacher school leader | 75<br>35 | 2.13<br>2.06 | 1.402<br>1.552 | 2.09 | -.099   |
| 6.7 | The school depositing the school grant budget in bank account  | Teacher school leader | 75<br>35 | 3.65<br>4.09 | 1.351<br>1.292 | 3.87 | -1.611  |
| 6.8 | The school present its annual budget request on the deadline   | Teacher school leader | 75<br>35 | 2.16<br>2.17 | 1.395<br>1.200 | 2.16 | -0.044  |

**Key:** - RS= Responsibility in schools, N= numbers of respondents, M= Mean, GM=Grand Mean; SD = Standard Deviation, Df= 108; GM<2.33 = disagree, 2.34< GM < 3.66 = undecided, GM > 3.67 = agreed Source; - Owner Researcher Data 2020



In addition to the questionnaire the researcher conducted in-depth interviews with the PTAs of seven secondary schools and WEO and WoFEDO auditors of three Woreda and one city administration office schools, document analysis was made on the effectiveness utilization of school grant budget in the study area which means, financial performance, reporting practices and the application of auditing system.

*As majority of the WEO head and WoFEDO auditors said that “all most all school were problems of not reporting financial reporting regularly to the respected bodies as indicated in the school grant guidelines.” Also minority Woreda like Sheko argued that “we didn’t audits secondary school according to their action plane we check only the expenditure made by school, but from the audited primary school we have gotten misuse of the school grant fund in most schools”.*

As most of the PTA interviewed agreed that, *“our schools displays the total amount of school grant received on school notice board but we didn’t display that on what activity are utilized”.*

The result from interview also shows that there was relatively poor level of transparency and trust in the school grant implementation. In line with this two of the Woreda education office expert said that *“no one can trust school grant utilization in most school was information gap about the process of their school”.* In addition to this one auditor in Mizan- Aman city administration said that *“during auditing we identified that school uses the school grant for holidays ceremony like, Aman secondary School was an example of this”*

According to Munge, Kimani & Ngugi (, 2016), the existence of strong financial controls in the schools can be argued to deter fund misappropriations, fraud and other malpractices and more so enhance transparency and proper financial management. The author argues that the foregoing underscores the essence of financial controls on fund management in public secondary schools. This was in agreement with an empirical study by Magak (2013) on the challenges that faced school heads in managing school funds. The study had revealed that inadequate auditing knowledge by the school heads, lack of internal auditing coupled with irregular auditing by district auditors created loopholes for poor financial management in the schools. The two studies underscored the importance of financial controls in financial management in public secondary schools.

#### 4.4 Factors Affecting School Grant Utilization in the Study Area

To assess the major factors that affect school grant utilization, some perceived factors were listed and respondents were asked to rate the problems accordingly. Finally mean analysis was conducted and interpretation was made. As clearly indicated in the table 10 below, lack of auditing and monitoring, failing to work based on budget plan followed by awareness gap of stake holders were found to be the major challenges of school grant utilization. Dalliance in school grant fund disbursement, skill gap of school principals and skill gap of school leaders in school grant utilization was found to be additional factor. The mean and standard deviations of respondents to each item were described in the table below. (See table 10A&B).

Table 10 A: Factors that Affect School Grant Utilization in Secondary Schools

| No  | Items  | RS            | N  | Mean | SD    | GM   | t-value |
|-----|--|---------------|----|------|-------|------|---------|
| 7.1 | Delay in school grant fund disbursement                                    | Teacher       | 75 | 3.53 | 1.201 | 3.52 | 0.077   |
|     |  | school leader | 35 | 3.51 | 1.245 |      |         |
| 7.2 | Lack of auditing and monitoring by the concerned body                      | Teacher       | 75 | 3.87 | 1.223 | 3.72 | 1.388   |
|     |  | school leader | 35 | 3.57 | 1.278 |      |         |
| 7.3 | There is a wide mismatch practice between plan and budget in the school.   | Teacher       | 75 | 3.82 | 1.309 | 3.69 | 0.237   |
|     |  | school leader | 35 | 3.56 | 1.268 |      |         |
| 7.4 | Awareness gap of teachers, PTA and KETBs on school grant implementation    | Teacher       | 75 | 3.75 | 1.140 | 3.59 | 1.266   |
|     |  | school leader | 35 | 3.43 | 1.399 |      |         |
| 7.5 | Awareness gap of principal (school leaders) on school grant implementation | Teacher       | 75 | 3.32 | 1.337 | 3.21 | 0.711   |
|     |  | school leader | 35 | 3.11 | 1.568 |      |         |
| 7.6 | skill- gap of teachers, PTA and KETBs on school grant implementation       | Teacher       | 75 | 3.56 | 1.154 | 3.56 | -0.043  |
|     |  | school leader | 35 | 3.57 | 1.378 |      |         |
| 7.7 | skill- gap of School leaders in school grant implementation                | Teacher       | 75 | 3.29 | 1.353 | 3.21 | 0.522   |
|     |  | school leader | 35 | 3.14 | 1.517 |      |         |

**Key:** - RS= Responsibility in schools, N= numbers of respondents, M= Mean, GM= Grand Mean; SD = Standard Deviation, df= 108; GM<2.33 = Low, 2.34< GM < 3.66 = Moderately, GM > 3.67 = High

**Source;** - Owner Researcher Data 2020

In Item 7.1 of Table 10 A, teachers and school leaders reported that delay in school grant fund disbursement was affected as moderate level (M= 3.53, SD= 1.201), and (M= 3.51, SD = 1.245) respectively, while the (GM= 3.52) showing that the level of affecting was moderately practiced

As shown in Item 7.2 of Table 10 A, teacher states that lack of auditing and monitoring by the concerned body was affect at high level (M= 3.87, SD=1.223), and nevertheless school leader said that, it affects' at moderate level (M=3.57, SD=1.278), while the (GM =3.72) exposed was highly affects the practice.

As revealed in Item 7.3 of Table 10 A, teacher quantified that a wide mismatch practice between plan and budget in the school was affect at high level (M= 3.82, SD=1.309), and still school leader said that, it affects' at moderate level (M=3.56, SD=1.268), while the (GM =3.69) exposed that this factors was highly affects the practice.

According to item 7.4, & 7.5, in Table 10 A, teachers and school leaders illustrates that skill- gap of teachers, PTA and KETBs on school grant implementation (M=3.75, SD=1.140), (M= 3.43, SD=1.399) and skill- gap of School leaders in school grant implementation (M= 3.32, SD=1.337), (M= 3.11 SD= 1.568) was affected as moderate factors respectively, while the (GM= 3.59 and 3.21) respectively shows that the level of affecting was moderately factors.

According to item 7.6 & 7.7, in Table 10 A, teachers and school leaders illustrates that in Table 10 A, teachers and school leaders illustrates that awareness gap of teachers, PTA and KETBs (M=3.75, SD=1.140) and (M= 3.43, SD=1.399), of principal (school leaders) (M= 3.32, SD=1.337) and (M= 3.11 SD= 1.568), skill- gap of teachers, PTA and KETBs (M=3.56, SD=1.154) and ( M=3.57, SD=1.378) and skill- gap of School leaders ( M= 3.29, SD=1.353) and (M= 3.14, SD= 1.517) on the school grant implementation was affected as moderate factors respectively, while the (GM= 3.59, 3.21, 3.56 and 3.22 3.52) respectively shows that the level of affecting was moderately factors.

In Table 10 A, of all items as indicated an independent sample t-test (0.077, 1.388, 0.237, 1.266, 0.711, -0.043 and 0.522) result reveals, there is no statistically significant difference since the calculated t-values are less than the table t-values (t-critical = 1.984 at  $\alpha= 0.05$  level of significance and df= 108) in opinions of the two categories of respondents with regarding to factors that affect school grant utilization in secondary schools

To sum up from items in Table 10 A, the factor that affects the implementation of school grant budget are, delay in school grant fund disbursement, lack of auditing and monitoring by the concerned body, and a wide mismatch practice between plan and budget in the school grant budgets are highly affect the utilization of the budget in the sampled secondary school.(see table 10A above).

Table 10 B: - Factors that Affect School Grant Utilization in Secondary Schools

| No  | Items  | RS            | N  | Mean | SD    | GM   | t-value |
|-----|--|---------------|----|------|-------|------|---------|
| 8.1 | Absence of shared responsibility on the structures   | Teacher       | 75 | 2.53 | 1.266 | 2.48 | 0.421   |
|     |  | school leader | 35 | 2.43 | 1.092 |      |         |
| 8.2 | Absence of shared accountability on the structures   | Teacher       | 75 | 2.48 | 1.201 | 2.41 | 0.575   |
|     |  | school leader | 35 | 2.34 | 1.083 |      |         |
| 8.3 | Corruption   | Teacher       | 75 | 2.75 | 1.347 | 2.49 | 1.896   |
|     |  | school leader | 35 | 2.23 | 1.308 |      |         |
| 8.4 | Lack of transparency of implementation in school grant   | Teacher       | 75 | 2.99 | 1.257 | 2.82 | 1.303   |
|     |  | school leader | 35 | 2.66 | 1.187 |      |         |
| 8.5 | Lack of communication among stakeholder of schools on school grant                               | Teacher       | 75 | 3.07 | 1.223 | 2.95 | 0.963   |
|     |  | school leader | 35 | 2.83 | 1.175 |      |         |
| 8.6 | Lack of adequate number of financial skilled manpower that conducts effective budget utilization | Teacher       | 75 | 3.91 | 1.129 | 3.77 | 1.135   |
|     |  | school leader | 34 | 3.62 | 1.436 |      |         |

**Key:** - *RS= Responsibility in schools, N= numbers of respondents, GM= Grand Mean; SD = Standard Deviation, df= 108; GM<2.33 = Low, 2.34< GM < 3.66 = Moderately, GM > 3.67 = High*

**Source;** - *owner researcher data 2020*

As indicated above in Table 10 B, of Items 8.1 and 8.2 teachers and school leaders reported that the absence of shared responsibility on the structures (M=2.53, SD= 1.266) and (M=2.43, SD=1.092) and Absence of shared accountability on the structures respectively ( M= 2.48, SD= 1.201 )and (M= 2.34 , SD=1.083) respectively was affected moderately, while the (GM= 2.48 and 2.41) respectively shows that the level was moderately affects utilization of school grant.

As shown above in Table 10 B, of Items 8.3, 8.4 and 8.5 teachers and school leaders reported quantified that Corruption ( M=2.75, SD=1.347) and ( M= 2.23, SD= 1.308), Lack of transparency of implementation in school grant (M = 2.99, SD=1.257) and (M= 2.66, SD=

1.187) and lack of communication among stakeholder of schools on school grant have a (3.07 1.223) and (M=2.83, SD= 1.175) respectively was affected moderately, while the (GM= 2.48, 2.41 and 2.49 , 2.82, and 2.95 ) respectively shows that the level of affecting was moderately.

As indicated Item 8.6 of Table 10 B, teachers and school leaders states that lack of adequate number of financial skilled manpower that conducts effective budget utilization were highly affected level of utilization ( M=3.91 , SD= 1.129 ) and ( M= 3.62 , SD= 1.436) respectively was affected moderately, while the (GM= 3.77) shows that the level of affecting was highly.

Each items In Table 10 B, have an independent sample t-test result reveals (0.421, 0.575, 1.896, 1.303, 0.963 and 1.135) respectively this indicates that there is no statistically significant difference since the calculated t-values are less than the table t-values (*t-critical* = 1.984 at  $\alpha=0.05$  level of significance and *df*= 108) in opinions of the two categories of respondents with regarding to factors that affect school grant utilization in secondary schools.(see table 10 B above).

In addition to the questioner the researcher was made interviews with the PTAs, Woreda education office experts and Woreda finance and economics development office auditors of three Woreda and one city administration office, with factors that could affect school grant utilization in the study area. Thus they were listed the following factors as follow:-

Chairmen of the PTAs, auditors, and educational experts agreed that

*The factor that affect the utilization of school grant are like the training quality provided to stakeholders were not adequate or not at all, Lack of adequate number of financial skilled manpower that conducts effective budget utilization, Lack of awareness and skill gap of teachers, PTA, KETBs even if school principals on school grant implementation, High turnover and lack of experience of principals and trained teachers are the most challenging factor.*

Stakeholders of the school grant or participant on the interview have made the following suggestions *the quality and access of the training in SIP and school grant should be enhanced and updated, Schools leaders should be active and consistent in playing their role of following up and providing support to their nearest stakeholders, Schools leaders should make effort to do their planning well in advance and participants and the local government should recruit financial skilled man powers to secondary schools and give enough and regular support to overcome the challenges that hinder the implementation of the school grant.*

## **CHAPTER FIVE: -**

### **5 SUMMARY, CONCLUSION AND RECOMMENDATIONS**

This final part of the study deals with summary of the major findings, conclusions and recommendations. In this section first, summary of the major findings are made, second, conclusion of the fundamental findings are drawn. Lastly, some possible recommendations were made on the bases of the findings of the study.

#### **5.1 Summary of Major Findings**

The overall purpose of this study was to assess the status of practice and Challenges of school grant utilization in Secondary School of Bench Sheko Zone of SNNPR to help the attainment of school grant and to increase the awareness of Stakeholder to use effectively the school grant and safe from unnecessary wastage. The respondents were 75 (68%) teachers, 35 (31%) were school leaders, 4 (100%) WEO heads, 4 (100%) WoFEDO experts and 6(85.7%) parent teacher associations chairman (PTA) were interviewed. The results obtained were analyzed with mean, standardization and independent-samples t-test to analyze the quantitative data.

In order to solve these problems, the following basic questions were raised in the study.

1. To what extent do stakeholders participate in preparation of school grant budget planning in secondary schools of Bench Sheko Zone?
2. How effective is the utilization of school grant budget in the study area?
3. To what extent auditing and Monitoring of school grant were carried out?
4. How to manage the planning and utilizations of school grant?
5. What are the challenges, if any, that hindered the effective utilization of school grant budget in the study area?

The data were gathered mainly through questionnaire, interview and document analysis. The data gathered through interview, open ended and documents were analyzed qualitatively using thematic written technique. Hence, based on the review of literature and analysis of the data, the study came up with the following findings:

## **1. The Existence of Stakeholders' Participate in Preparation of Planning School Grant Budget**

The quantitative data from questioners and qualitative data from interviews, documents analysis and observation gathered reveal the following major findings towards school grant utilization of stakeholders' participate in selecting priority, planning, controlling, and evaluating, decision-making process in secondary schools of Bench Sheko Zone.

In this regarding the way schools stakeholder participating in giving priority for school improvement issues in grant allocation (GM 3.71), encouraging stakeholder's participation in decision-making (GM are 3.68), allocating 50% of the school grant fund to fulfill teaching - learning facilities (GM= 4.00), and using per-forma for purchasing teaching material (GM= 3.94) was highly practiced in secondary schools of the study area. However, the stakeholders in practicing using the fund to make safe and healthy environment (M= 2.82), stakeholders (Teacher, PTA and KETB) getting any relevant training on school grant budget control (GM= 2.27), utilizing school grant fund and close financial accounts on time (GM= 2.33), and teachers participating in preparation of annual plan budget of school grant (GM, 2.85 and t-value 2.572) are practicing in schools under study was practiced at low level. From this, it could be possible to conclude providing chance towards school grant utilization of stakeholders' participate in selecting priority, planning, controlling, and evaluating, decision-making process in secondary schools of Bench Sheko Zone to all of the responsible body required level of qualification for utilize school grant effectively.

## **2. How Effective is the Utilization of School Grant Budget**

The quantitative data gathered through structured questionnaire and qualitative data revealed that major findings towards school grant on how effective auditing, monitoring, transparent and trust of the school grant budget were reported that the presences of internal reviews in the school to prevent from deception of the grant ( GM = 3.60), displaying the total amount of school grant received on school notice board (GM = 3.71), open-discussions with stakeholders to ensure the needs of school in resources allocation ( GM= 3.61) and depositing the school grant budget in bank account ( GM = 3.87), respondent was agreed on the effectiveness of these activity as schools are practiced. Whereas activities' like practicing of management in conducting audit on a yearly basis (GM= 2.02), internal and external auditing activates (GM= 1.93), the consistent of reporting budget implementation (GM=2.28), submitting financial report to Woreda education

office (GM= 2.09) and presenting its annual budget request on the deadline of school grant budget GM= 2.16) shows that the response of the respondents was disagreed. From this, it could be possible to conclude that the stakeholders did not evaluate the progress of school grant utilization time to time and facilitate the internal and external auditing activates implementation and also Schools did not identify the problems of underutilization of school grant.

### **3. Critical Challenges that Affects' Effective Utilization of School Grant**

In addition to the above two research objective's the study have also identify the critical challenges that hinders effective utilization of school grant budget farther more challenges like lack of auditing and monitoring by the concerned body (GM = 3.72), wide mismatch practice between plan and budget (GM = 3.69), Lack of adequate number of financial skilled manpower in the schools under study that conducts effective budget utilization in school (GM = 3.77) shows that the response of respondents were indicated that the effective utilization of school grant was highly affected. In addition to the quantitative data the qualitative data also identifies that the quality and access of the training provided to stakeholders is not adequate or not at all, Lack of awareness and skill gap of teachers, PTA, KETBs even if school principals, high turnover and lack of experience of principals and trained teachers, and Wide mismatch practice between plan and budget are other critical challenges that hander the effectiveness of school grant fund. This indicates that Lack of adequate number of financial skilled manpower in the schools under study that conducts the effective utilization of school grant was highly affected.

## **5.2 CONCLUSION**

In light of the major findings of this study the key conclusions are drawn as concerning the way schools stakeholders participating in school giving priority for school improvement issues in grant allocation, encouraging stakeholder's participation in decision-making process, allocating 50% of the school grant fund to fulfill teaching -learning facilities, and using per-forma for purchasing teaching material was highly practiced in secondary schools of the study area. However, the school stakeholders in practicing using the fund to make safe and healthy environment, stakeholders (Teacher, PTA and KETB) getting any relevant training on control, utilizing school grant fund and close financial accounts on time, and teachers participating in preparation of annual plan budget of school grant are practicing in schools under study the level of practicing was low.



The study concludes concerning effective utilization (auditing, monitoring, transparency and trust) of school grant budget that the activates in the secondary schools such as monitoring and evaluation system align with the guidelines, dispelling the total amount of school grant received on school notice board, open-discussion with stakeholders to ensuring the needs of resources allocation and school depositing the school grant budget in bank account was agreed on the degree of these activates are practiced in their schools.

However the study also indicates that activates that are not well practiced in schools are submission of financial utilization report to WEO and WoFEDO and presenting their annual budget request on the deadline was disagreed as on practice are takes place. Furthermore the study realizes that activities' like, the practice of school management in conducting audit on a yearly basis, reducing misuse of the school grant fund and accomplishing internal and external auditing activity in regularly, was not practiced effectively in the study area:-

Concerning the critical challenges that hinders effective utilization of school grant budget the study finding that challenges like lack of internal and external auditing and monitoring by the concerned body , lack of adequate financial skilled manpower in conducting effective, mismatch practice of school actors between plan and budget, the quality and access of the training provided, lack of awareness and skill gap of teachers, PTA, KETBs and principals, high turnover and lack of experience of principals and trained teachers and delay in school grant fund disbursement in school grant budget were highly affected the effectiveness of utilization.

### **5.3 RECOMMENDATIONS**

The objective of this study is to find out the practice and challenges that affect school grant utilization in secondary schools of Bench Sheko zone. Therefore based on the major findings and conclusions drawn the following recommendations were projected:-

#### **✘ Providing Training and Workshop `**

The process of practicing in budget preparation, decision-making and control processes help us understand the way in which grants are really used. This depends also on the knowledge that the different actors have on the policy formulation process, on the policy dissemination this needs quality and accessed training provided to stakeholders therefor the secondary schools administration bodies and local government (Woreda and Zonal education department) should design and conduct periodic and adequate workshops and trainings to the concerned

stakeholders on effective implementation of SIP specially on school grant utilization to enhance their participation. This is because this study was found that lack of awareness and skill gap of teachers, PTA, KETBs, even school principals and high turnover of principals and experienced school actors are the most challenging factors in the utilization of school grant budget.

#### **✘ Timely Disbursement of School Grant**

It is well-known that delay in disbursement of school grant budget was considered as one significant problem. Thus, it is advisable for Woredas to work hard with immediate concerned bodies Zone education department and ZoFEDO deliberate on mechanisms that avoid or mitigate the problem of delay in disbursement of fund.

#### **✘ Auditing the Utilizations of School Grant**

The frequencies of conducted internal and external auditing is low or never in the schools under study. In line with this, it is recommended that the Woreda education office and the Woreda finance and economic development office ought attention to conduct timely internal and external audit to be schools proper system of internal control.

#### **✘ Recruitments of Skilled Finance Experts**

In the structure of secondary school there is a work rule for accountant to be recruit in those schools there for it need recruitments of skilled financial experts. This is because this study finds that lack of adequate number of financial skilled manpower in the schools that conducts effective budget utilization in school was highly affected.

#### **✘ Enhancing Transparency and Accountability**

The school Principals and PTAs should improve on transparency and accountability in schools' financial management practices at all times. This is because the study result from interview also shows that the transparency of budget on what activity are utilized was didn't display, there is relatively poor level of transparency and trust, information gap about the process and uses the school grant for holidays ceremony are the most challenge in the utilization of the grant budget. Finally this study might suggest future research due to the complex nature of SIP in relation to school grant policy implementation. A study to be done on impact of government funds with the relation to NGO grant fund forwarded and to determine strategies being adopted in relation to school grant management and policy implementation challenges in secondary schools of Bench Sheko Zone.

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**Jimma University**

**School of Graduate Studies**

**Department of Educational planning and Management**

1. Questionnaires filled by teachers and school leaders

Dear respondents;

The purpose of this questionnaire is to collect data that can be used as source of evidence to a thesis situated as” practice and challenge of school grant utilization of secondary schools of Bench Sheko Zone” the data collected through this questionnaire is only used for academic purpose. Thus, you are kindly requested to complete this questionnaire honestly because your genuine responses are very crucial for the success of the study.

General direction

1. Do not write your name on the questions paper
2. Read all the instruction before attempting to answer the questions.
3. For close-ended questions with alternative answers please give your response by circling the letter or ” ✓” mark of your choice and for open-ended questions write brief answers in the black spaces.
4. Please make sure that you have cancelled the change made in response before you change as response if necessary.

Thank you in advance for your cooperation!

1. Information about the respondents (Demographic Information)

1.1. Name of the school \_\_\_\_\_

1.2. Your responsibility in the school

1. Teacher 2. School leader (Principal, Vice principal or Department hade

1.3. Age: A) 21-30 B) 31- 40 C) 41- 50 D) 51 and above

1.4. Sex: A/ Male B/ Female

1.5. Educational Qualification:

1.5.1. Diploma 1.5.2. Degree A/ BA B) BSc C) BED 1.5.3. 2nd Degree 1.5.4/ Other

1.6 Years of Service in teaching

a) Teaching experience i), 1-5 ii), 6-10 iii), 11-15 iv) 16-20 v) 21 and above

**Part two:** - to assess the practice and challenge of school grant utilizations in secondary school.

The following items are related to assess to what extent stakeholders participate in preparation of school grant budget, in selecting priority, planning, controlling, and evaluating, decision-making process as school grant utilization.

5= Very High (VH) 4= High (H) 3= Moderate (UD) 2= Low (L) 1= Very Low (VL)

| No  | Items   | Degree of rating scale |   |   |   |   |
|-----|---|------------------------|---|---|---|---|
| 1.  | To what extent does your <b>school plan</b> to utilize school grant fund?                                       | 5                      | 4 | 3 | 2 | 1 |
| 1.1 | The school conducts need assessment in designing school grant plan  |                        |   |   |   |   |
| 1.2 | The school develops flexible plan of action   |                        |   |   |   |   |
| 1.3 | School gives priority for school improvement issues in grant allocation   |                        |   |   |   |   |
| 1.4 | The school review student learning outcome to align the grant fund With issues of education quality improvement |                        |   |   |   |   |
| 1.5 | To what extent teacher participate in preparation of annual plan budget of school grant.                        |                        |   |   |   |   |
| 1.6 | The work plan preparation are done in collaboration with the PTA and the community                              |                        |   |   |   |   |
| 1.7 | How do you rate the participation of stakeholder KETB in school grant management of school?                     |                        |   |   |   |   |

| No  | Items  | Degree of rating scale |   |   |   |   |
|-----|--|------------------------|---|---|---|---|
|     |  | 5                      | 4 | 3 | 2 | 1 |
| 2.  | To what extent does your school facilitate decision-making process in school grant utilization     |                        |   |   |   |   |
| 2.1 | The school encourages stakeholders participation in decision-making                                |                        |   |   |   |   |
| 2.2 | The school gathers the necessary data from stakeholders before budget allocation                   |                        |   |   |   |   |
| 2.3 | The school participates stakeholders to evaluate overall directions of school grant utilization    |                        |   |   |   |   |
| 2.4 | School facilitates collaborative decision making (with stakeholder) about school grant utilization |                        |   |   |   |   |
| 2.5 | The school engages stakeholders to sustain improvement in school grant utilization                 |                        |   |   |   |   |

1.3. In what activity do school grant budget spent in your school

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| No  | Items  | Degree of rating scale |   |   |   |   |
|-----|--|------------------------|---|---|---|---|
|     |  | 5                      | 4 | 3 | 2 | 1 |
| 3.  | To what extent do your school uses the following as the mechanism of spending (implementation) of school grant?                                |                        |   |   |   |   |
| 3.1 | The school consults stakeholders before school grant implementation  |                        |   |   |   |   |
| 3.2 | The school follows up school grant guidelines to align school expenditures with priority issues  |                        |   |   |   |   |
| 3.3 | The school emphasis on furniture maintenances and repairing activates  |                        |   |   |   |   |
| 3.4 | The school allocates 50% of the school grant fund to fulfill teaching -learning facilities   |                        |   |   |   |   |
| 3.5 | The school uses the fund to make safe and healthy environment  |                        |   |   |   |   |
| 3.6 | To what extent stakeholder (Teachers, PTA and KETB) get any relevant training on school grant budget control of the utilization in your school |                        |   |   |   |   |
| 3.7 | The school utilizes school grant fund and close financial accounts on time   |                        |   |   |   |   |
| 3.8 | The school uses per-forma for purchasing activities  |                        |   |   |   |   |
| 3.9 | The school a wares stakeholders on how to use the school grant fund  |                        |   |   |   |   |

**Part III:** - To assess how effective is the utilization of school grant budget in the study area. The following items are pertained to some strategies that have share in improving school grant utilization in school to promote quality education, please, rate each of the items listed under the heading ( auditing, monitoring, transparency and trust) based on the existing realities of your school; where,

5= Strongly Agree 4= Agree 3= Undecided 2= Disagree 1= Strongly Disagree

| No    | Items   | Degree of rating scale |   |   |   |   |
|-------|---|------------------------|---|---|---|---|
|       |   | 5                      | 4 | 3 | 2 | 1 |
| 1.1   | Auditing  |                        |   |   |   |   |
| 1.1.1 | School management conducts audit on a yearly basis  |                        |   |   |   |   |
| 1.1.2 | Presence of internal reviews helps the school to prevent from the deception of the grant fund |                        |   |   |   |   |
| 1.1.3 | Auditing activities make the school accountable in utilizing school grant fund                |                        |   |   |   |   |
| 1.1.4 | The school auditing practices have contribution in reducing misuse of the school grant fund   |                        |   |   |   |   |
| 1.1.5 | does the school accomplished internal auditing activity in your school grant budget regularly |                        |   |   |   |   |
| 1.1.6 | external auditing is carried out in school grant budget in your school regularly              |                        |   |   |   |   |
| 1.1.7 | The school utilize the approved budget according to the plan of action                        |                        |   |   |   |   |
| 1.1.8 | School grant budget implementation reports are consistent with plans.                         |                        |   |   |   |   |

| No     | Items  | Degree of rating scale |   |   |   |   |
|--------|--|------------------------|---|---|---|---|
|        |  | 5                      | 4 | 3 | 2 | 1 |
| 1.2    | Monitoring   |                        |   |   |   |   |
| 4.2.1  | The monitoring and evaluation system of school align with the guidelines of school grant |                        |   |   |   |   |
| 4.2.2. | The managing bodies of the school review resources to apply school grant fund.           |                        |   |   |   |   |
| 4.2.3  | School grant payments are approved by the responsible bodies                             |                        |   |   |   |   |
| 4.2.4  | Monitoring program in school grant provides feedback about school grant utilization      |                        |   |   |   |   |

| No    | Items  | Degree of rating scale |   |   |   |   |
|-------|--|------------------------|---|---|---|---|
|       |  | 5                      | 4 | 3 | 2 | 1 |
| 1.3   | Transparency and trust   |                        |   |   |   |   |
| 4.3.1 | The school displays the total amount of school grant received on school notice board                     |                        |   |   |   |   |
| 4.3.2 | The school holds open-discussion with stakeholders to ensure the needs of school in resources allocation |                        |   |   |   |   |
| 4.3.3 | The school makes the school communities know the issues included in school grant budgeting               |                        |   |   |   |   |
| 4.3.4 | Stakeholders around school trust school grant implementation process of their school                     |                        |   |   |   |   |
| 4.3.5 | The school management builds trust among entire school staff to create shared responsibility             |                        |   |   |   |   |
| 4.3.6 | school submit financial utilization report to woreda education office regularly                          |                        |   |   |   |   |
| 4.3.7 | The school depositing the school grant budget in bank account/ Omo macro finance institution             |                        |   |   |   |   |
| 4.3.8 | the school present its annual budget request on the deadline   |                        |   |   |   |   |

**Part IV;** - challenges that affecting school grant utilization in secondary school

The following items are related with factors that could affect school grant utilization, indicate your response by potting tick “√”mark or circle the latter against your choice to show the level that the problem hinders school grant implementation; where

5 = Very High (VH) 4= High (H) 3= Moderate (UD) 2= Low (L) 1= Very Low (VL)

| No   | Items   | Degree of rating scale |   |   |   |   |
|------|---|------------------------|---|---|---|---|
|      |   | 5                      | 4 | 3 | 2 | 1 |
| 2.   | Factors that affect school utilization  |                        |   |   |   |   |
| 2.1  | Delay in school grant fund disbursement   |                        |   |   |   |   |
| 2.2  | The presence of auditing and monitoring by the concerned body   |                        |   |   |   |   |
| 2.3  | There is a wide mismatch practice between plan and budget in the school.                                    |                        |   |   |   |   |
| 2.4  | Absence of trust among school actors  |                        |   |   |   |   |
| 2.5  | awareness gap of teachers, PTA and KETBs on school grant implementation                                     |                        |   |   |   |   |
| 2.6  | awareness gap of principal (school leaders) on school grant implementation                                  |                        |   |   |   |   |
| 2.7  | skill- gap of Teachers, PTA and KETBs on school grant implementation  |                        |   |   |   |   |
| 2.8  | skill- gap of School leaders in school grant implementation   |                        |   |   |   |   |
| 2.9  | Absence of shared responsibility on the structures  |                        |   |   |   |   |
| 2.10 | Absence of shared accountability on the structures  |                        |   |   |   |   |
| 2.11 | Corruption  |                        |   |   |   |   |
| 2.12 | Lack of transparency of implementation in school grant  |                        |   |   |   |   |
| 2.13 | Lack of effective communication among stakeholder of schools on school grant                                |                        |   |   |   |   |
| 2.14 | The school lack of adequate number financial of skilled manpower that conducts effective budget utilization |                        |   |   |   |   |

## Appendix B

**Jimma University**

**School of Graduate Studies**

**Department of Educational planning and Management**

A. Interview Guide for key information (WEO, and WoFEDO expert member)

Dear Informant,

The objective of this interview questionnaire to assess the practice and challenge of school grant utilizations in secondary school of Bench Sheko Zone. The information you are going to provide would be very important and valuable for the success of the study. Therefore, you are kindly requested to be honest and frank in responding all the interview questionnaires you have asked. Be sure your responses will be confidential and used only for research purpose.

Part I. Profile of informants:

1. Sex A/ male B/ female
2. Age \_\_\_\_\_
3. Educational Level of the respondent: \_\_\_\_\_
4. Job position of respondent in the school or office \_\_\_\_\_
5. Work experience (in years) \_\_\_\_\_
- 6 .Name of the Woreda where the respondent lives: \_\_\_\_\_

PART V

- 1) To what extent do stakeholders participates in preparation of school grant budget in the Woredas secondary schools?
- 2) How effective is the utilization of school grant budget in the seconder schools of the Woreda?
- 3) Are there challenges that hindered the effective utilization of school grant budget in secondary schools of the Woreda? If there are, do you mention those challenge
- 4) In your opinion what are the possible solutions to reduce the problems?

## Appendix C

### Jimma University

#### School of graduate studies

#### Department of Educational planning and management

A. Interview Guide for key information (PSTAs chairman) parent student teacher association chairman.

Dear Informant,

The objective of this interview questionnaire is to assess the practice and challenge of school grant utilizations in secondary school of Bench Sheko Zone. The information you are going to provide would be very important and valuable for the success of the study. Therefore, you are kindly requested to be honest and frank in responding all the interview questionnaires you have asked. Be sure your responses will be confidential and used only for research purpose.

Part VI. Profile of informants:-

1. Sex A/ male B/ female
2. Age of the respondent \_\_\_\_\_
3. Educational Level of the respondent:
4. Name of the kebele where the respondent lives: \_\_\_\_\_
5. Name of school \_\_\_\_\_

Part II

- 1) To what extent do stakeholders (PTA and KETBs) participates in preparation of school grant budget in your secondary schools. In what activities they participate.
- 2) Are there challenges that hindered the effective utilization of school grant budget in this secondary school? If there are, do you mention those challenges
- 3) Is there any kind of support provided to PTA and KETBs by Woreda education office on school grant implementation?
- 4) What are the achievements made by the participation of KETBs and PSTA in school grant budget process? If no, what are the problems?

## Appendix D

### Jimma University

#### School of graduate studies

#### Department of Educational planning and management

##### Part VII Instrument Prepared for Document Analysis

Questions prepared to investigate documents on the practical financial utilization in the study school (This will be completed by the Researcher).

1. Name of school \_\_\_\_\_
2. Staff type and size in the school: A. Teachers by sex: Male \_\_\_\_\_ Female \_\_\_\_\_ Total \_\_\_\_\_  
B. Supporting Staff: Male \_\_\_\_\_ Female \_\_\_\_\_ Total \_\_\_\_\_

##### Description of Responses Yes No

| No | Items  | Yes | No | remarks |
|----|--|-----|----|---------|
| 1  | All school grant budget is sufficiently documented/ File                                       |     |    |         |
| 2  | Is the cash book available for review by members of the community and other officials?         |     |    |         |
| 3  | Is there a School Grants Meetings Minute Book Register that recorded this disclosure/reporting |     |    |         |
| 4  | School Grants Guidelines is accessible in the school   |     |    |         |
| 5  | Does the school have a notice board for public notices with the School Grant Notice Board Form |     |    |         |
| 6  | Is a bank account maintained for school grants of the school                                   |     |    |         |
| 7  | Are payments recorded in appropriate columns of the cash book?                                 |     |    |         |
| 8  | Are cash books regularly maintained and balanced and documented                                |     |    |         |
| 9  | Completed financial overview form displayed on the School Grants Notice Board                  |     |    |         |
| 10 | School grant are spent on new classrooms buildings   |     |    |         |
| 11 | School grant are spent on salaries, per diems or payments to individuals                       |     |    |         |
| 12 | School grant are spent on televisions, and DVD players   |     |    |         |