



**PRACTICES AND CHALLENGES OF SCHOOL GRANT MANAGEMENT
IMPLEMENTATION TO ENHANCE STUDENTS' ACHIEVEMENTS IN PRIMARY
SCHOOLS OF KAFFA ZONE**

BY

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**PRACTICES AND CHALLENGES OF SCHOOL GRANT MANAGEMENT
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**A Thesis Submitted to the School of Graduate Studies Department of Educational
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Degree of Arts in School Leadership**

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DECLARATION

I declared that this thesis is my original work and contains no material published elsewhere or extracted in whole or in part from any thesis submitted for previously completed degrees. Moreover, no other person's work has been used without due acknowledgment.

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Abbreviations and Acronyms

ABE	Alternative basic education
EQUIP2	Education Quality Improvement
EQI	Education quality inputs
ESDP	Education Sector Development Program
ETP	Education and Training policy
KETB	Kebele Education and Training board
MoE	Ministry of Education
PSTA	Parent Student Teacher Association
SG	School grant
SDP	School Development Program
SGP	Scholarship and grant program
SIP	School Improvement Program
SNNPR	Southern Nations Nationalities and People's Region
SPSS	Statistical Package for Social Sciences
UNESCO	United Nation Economic Social and Cultural Organization
WEO	Woreda Education Office
WETB	Woreda Education and Training Board
ZED	Zone education department
WSD	whole school development

ABSTRACT

The rationale for school grants has emerged as part of relatively recent policy driven practices for educational decentralization. Within the broad context of educational reform, school grants are one possible component of the decentralization process, often undertaken to increase efficiency by making financial decisions more transparent to communities. The study aimed to assessing the practices and challenges of school grant management implementation to enhance students' achievements in government primary schools of Kaffa Zone, South Nation Nationalities and peoples Regional States. It was concerned with the school grant management (such as, planning, purchasing, auditing accounting and controlling), challenges faced for effective management of school grant budget. To meet the stated objective, descriptive survey design was used to carry out the study. Five groups of respondents were participated in the study. These were 134 teachers, 34 principals, 4 supervisors, 8 Parent Student Teacher Association and 8 Kebele Education and Training Board heads which had direct relation with school grant management and utilization. From the study areas, 3 Woredas and 1 town administration in which 8 schools were selected randomly. Principals, cluster supervisors, Parent Student Teacher Association and Kebele Education and Training Board heads were selected by purposive sampling technique due to their direct relation with the issue under study and also to gain sufficient information. The data were collected through questionnaire, interviews and document analysis. Data gathered through questionnaire were quantitatively analyzed using mean and standard deviation. Whereas the data gathered through interview, open ended questions and document analysis were qualitatively analyzed. Having gone through these, the study found out that participation of stake holders in managing the school grant function was unsatisfactory. In addition to this, Lack of training and continuous follow up in the area of school grant management was challenging. The parent student teacher association and kebele education and training board heads fail to participate how to follow up, control, audit, account, coordinate and communicate on the management of school grant. Based up on the findings, there was some recommendation. Therefore, capacitating professionals through training assist users in putting this budget into effective utilization. To develop positive attitude towards the management of the school grant budget had better to work closely with the school community and different stakeholders. Vice principals, principals, Woreda education offices and Zone education department shall follow up the school grant budget.

CHAPTER ONE

INTRODUCTION

This chapter deals with background of the study, statement of the problem, research questions, research objectives, significance of the study, delimitation of the study, limitation of the study and definitions of key terms.

1.1. Background of the Study

The rationale for school grants has emerged as part of relatively recent policy driven practices for educational decentralization and within that, there is school-based decision-making. The devolution of a range of decisions to the school- level is assumed to improve accountability, efficiency and responsiveness to local needs (Bruns et al. 2011; Carr-Hill et al. 2016; Slater 2013).

Devolution of a variety of decisions to the school level is expected to improve accountability efficiency, and responsiveness to local needs (Bruns et al. 2011; CarrHill et al. 2016; Slater 2013). These decisions may include concerns related to curricula, finance, management and teachers and may be taken at one or more administrative level (Bruns et al. 2011; Slater 2013). Effective decentralization in the education sector relies on a number of factors, including political agency, human resource capacity, organizational and communications infrastructure and financial support (Slater 2013). In the absence of these factors, decentralization reforms may bring about unintended and negative effects, for example elite capture at the local level (Bruns et al. 2011)

School grants are one possible component of a decentralization agenda, often implemented to increase efficiency by improving the transparency of financial decisions at the local level, reducing efficiency objectives, school grants might be used to safeguard or increase school-level expenditure to 89) and as a response to safeguard access and quality in times of economic crisis (Shafiq 2010; World Bank 2009). In most instances, the allocation of school grants is most strongly associated with the devolution of financial decision-making, whilst they may also include managerial or educational decisions (Carr-Hill et al. 2016). Typically, grants aim to improve educational access, quality and learning outcomes, but their success may depend on a number of contextual preconditions. These include that: (a) school –based educators and community members are supported to understand school grant processes; (b) school leaders are willing to share decision-making processes with parents and the

community; and (c) parents and community members have sufficient capacity to make informed decisions to improve education quality (UNESCO 2017)

School grants may be implemented in a number of different ways. The literature identifies several key principles for effective implementation. This includes an acknowledgement of the range of challenges and barriers that are associated with the implementation of these type of models at the school level, including (i) the need for all actors to support the principles of decision-making reform; (ii) the need for local district support and (iii) the reality that this type of reform places increased time and work demands on teachers and parents (Bruns et al. 2011). Policies such as school grants which involve significant high- level power transferal need to be carefully managed, to develop capabilities and to change the attitudes at multiple levels of the system (Slater 2013) Several key considerations for implementation include: availability of relevant data; provision of training and guidance; the linking of budgets and resource allocation to educational outcomes; stakeholder engagement; and process documentation (Slater 2013). A number of synthesis reports have particularly emphasized the importance of training (Bruns et al. 2011; Carr-Hill et al. 2016)

School grant policies may aim to impact a number of different educational outcomes which focus on evidence around their effectiveness for (i) equitable access to quality education and (ii) learning outcomes. The review found that evidence of the effectiveness of school grant policies for equitable access to quality education was limited. Few studies provided rigorous examinations of the impact of school grants on equity of access across a range of measures, for example between rural / urban locations, gender or socio-economic status. Nonetheless, there are a few examples of school grant policies which explicitly aim to improve equitable access, for example from Zimbabwe, Indonesia, Sri Lanka and Mongolia.

In many of these examples, study authors identify a disconnect between policy objectives and policy implementation, inhibiting their effectiveness. Some examples included schools not being aware of or being unable to access, funding for disadvantaged students (for example in Mongolia (Lugaz and De Grauwe 2016). Other examples included contexts where school grant budgets were too stretched, or capacity in disadvantaged communities too low to meet the equity-oriented priorities specified in policy (for example in Malawi (Nampota and Chiwaula 2014), Indonesia (Lugaz and De Grauwe 2016) and Sri Lanka (Deffous et al. 2011). Meanwhile in Zimbabwe, changes to grant allocation criteria in the wake of crisis-linked funding cuts, have potentially limited the effectiveness of criteria aimed to ensure the school

grant policy targets the poorest schools and benefits marginalized children (Smith et al, 2018). In synthesizing available evidence, Carr – Hill et al. (2016) note that school grant policies have (i) tended to have a stronger positive impact on wealthier students with more educated parents and (ii) that such reforms are less effective in disadvantaged communities with low levels of education and/ or capacity.

Decentralization was introduced in Ethiopia in the 1995 constitution, thus giving rise to the federal system of administration. Since then, all the nine regional states and two city administrations have their respective Regional education bureau (REBs), under this zone education department are organized. Below the zone, the woreda Education office and kebele education Training Board (KETB) are the educational planning and management government organs at the local community level. The Educational administration at each level is politically accountable to its government and technically to the upper level of administration. Responsibilities in operational planning budget allocation and budget control shall be devolved to woredas. The Woreda Education and Training Board (WETB) will be established and assume the overall responsibility for managing primary and secondary educations at woreda level.

Similarly, in rural areas kebele Education and Training Boards (KETB) and parent student Teacher association (PSTA) at school level are established to strengthen community school relationship, create good learning environment, decrease dropout rate, increase community support to schools in terms of material, labor and finance would definitely require the acquisition of management skill (personnel administration, evaluation, monitoring, planning, budgeting accounting etc.). Therefore, building the implementation capacity of woredas, based on training needs identification through short term domestic and/ or abroad training programs on educational management, supervision, finance purchasing and major strategy and under taking (MoE, ESDP II 2003)

According to a world bank project appraisal document (2008), 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 list what is prescribed in the blue book(MoE,2002). Hence, the school grants policy was designed to fill the gap created by the shortfall of the block grant (MoE, 2009). All government schools, both primary and secondary and ABE centers are eligible for school grants as long as they fulfill the requirements described in the school grant guidelines. In contrast with the block grant, the size of the grant to be allocated

to each school is only based on enrolment. The number of teachers and the class size are not taken into account. In principle, the school grant should reach the public schools (both primary and secondary) and ABE centers directly in the form of cash (MoE, 2009)

Funding in the form of school grants for implementing the school improvement plan (SIP) aimed at improving learning conditions were introduced under GEQIP but often do not reach schools on time. Moreover, the quality of the SIP plans is low, given that they are not evidence and results based, nor aligned with national inspection standards. Textbooks, a key input for learning although procured more cost efficiently and in adequate numbers with support from GEQIP II, are still not available at the start of the school year for use by a large number of students.

1.2. Statement of the Problem

Education systems around the world decentralize management to better serves and bring service closer to their beneficiaries. Such as: teachers, students, parents and communities. School grants are important tools that improve efficiency, quality and equity of the decentralization process. Public education problems in developing countries and their causes are well known. Both coverage and quality of instruction are inadequate, especially for the poor. Teachers are poorly trained and in-service training provided by education ministries seldom meets the specific need of teachers at local level. Ministries lack the capacity to efficiently deliver resources, including school construction. Salary expenditures crowd out essential non-salary resources such as textbooks. Incentives for good performance are almost nonexistent.

Financial management involves dealing with problems relating to receiving the Ethiopia education and training policy recommended sufficient budget allocation and proper utilization of the educational budget for the intended purpose. According to MoE (1994), Ethiopian Government devotes a large amount of money for education. Since, it plays a major role by promoting the school improvement and life standard of a society. However; allocating large amount of budget alone couldn't bring change in the quality of education. Thus, effective management of school grant is very essential issue for the provision of the quality of education and the achievement of educational objectives. Nowadays quality of education has been found to be the challenge for many countries especially in developing world. Among many other factors those affecting the teaching process and the final output i.e.

students' achievement, financial input particularly school grant implementation is concern of this study.

Lack of capacity in school grant management will lead to the absence of quality of education. In addition, lack of financial capacity to plan, manage and coordinate different actions at the ground level results low implementation level of policies and objectives. It is clearly observed that there are different problems in financial management in education. As indicated in ESDP III (2005), there are problems of low budget utilization in civil works due to weak capacity of financial management and implementation. MoE (2006) also shows that there is weak administrative capacity of educational finance management. Hence, it needs to investigate the practices and challenges of school grant management implementation to enhance students' achievements in public primary school of Kaffa Zone.

Among similar studies conducted on the area of school budget processes and empowerment, Hussien K.K. and others (2014) stated that, "In the case of the school grant, the school directors who were interviewed observed that decisions related to its use are made by them. Schools are required to prepare annual plans at the end of each school year for the following year with PTAs and have them approved by their respective KETBs, which are then submitted to the sub-city Finance and Economic Development Office through the WEO or sub city EO." In most of the schools, the community is not actively involved in the management of these funds. A chairperson of the PTSA confirmed: 'We are not involved in managing the school budget which is allocated by the government to schools. It is the responsibility of the school director to manage the fund. Our responsibility in this regard is only to advise the school management to use it properly'.

According to Kaffa Zone education department inspection annual report (2016-2018), mostly 94% of primary and secondary schools are under standard due to low educational material resource management system. These problems were come up with improper management of school grant budget at school level.

Similarly, according to Kaffa Zone education office annual inspection report (2018), not even the new primary schools, but also the old primary schools are not fulfilled the guide lines and standard's criteria due to unknown problems. Because of this, the primary schools are below their standards (below level three). There are cases in which school grants have been rarely managed. In such a situation, it would be logical to expect some knowledge gaps in the school grant managements.

The report of Kaffa zone education department (2011 E.C) shows that school community relation to school grant budget management was inadequate in most of zonal primary schools. However, after some years of the implementation in selected woreda stakeholders' participation in school grant management was not have match improvement (AWEO 2011 E.C)

In spite of all this fact, the real problems of the selected Adiyo Woreda, Gimbo and Decha Woreda primary school PTAs were not give attention and reluctant to participate in school grant management activity; which is leads to improper utilization and management of school grant budget at the school level.

School grant management program effectively at ground level faced problems. The problems like accounting, auditing, purchasing and reporting are main problems particularly at local level (AWEO, 2011)

According to the report, the practice and challenges of school grant management in primary schools of Kaffa Zone needs improvement. This inspired the research to focus on this topic, conduct a research and recommend what shall be done in the area of the practices and challenges of school grant management implementation in selected primary schools of Kaffa Zone.

The major purpose of the study was to assess the practices and challenges of school grant management implementation to enhance students' achievements in primary schools of Kaffa Zone. Therefore, the study attempted to find out answers to the following basic questions: -

1. How decisions related to school grants are made in the schools?
2. What are the major challenges face school leaders managing the school grant?
3. How effective are the measures taken to improve the management of the school grant?
4. To what extent do school grant management implemented/practiced to improve school facilities and classroom instructions?

1.3. Objectives of the Study

The study includes general and specific objectives

1.3.1. General Objective

The general objective of the study is to investigate the practices and challenges of the school grant management implementation to enhance students' achievements in primary schools of Kaffa Zone.

1.3.2. Specific Objectives

The specific objectives of the research are the following:

- To investigate how decisions related to school grants are made in the schools.
- To assess the major challenges, face school leaders managing the school grant budget.
- To evaluate the measures that, have taken to improve the management of the school grant.
- To identify the extent of school grant management implemented/practiced to improve school facilities and classroom instructions.

1.4. Significance of the study

Even though there is scarcity of the national resources to address economic and social needs of the society; the available of limited resources particularly, finance should be used effectively and efficiently. There are observed problems in managing school grant. In this respect this research is important to address the following issues:

- It would help the teachers, supervisors and other responsible officers to have deep insight about the school grant management principles in order to bring out the success of the quality education.
- It would increase responsiveness of the school managers, how to manage the school grant.
- It gives clue about importance of the stock holder's participation in managing school grant.
- It shows as competent financial personnel are necessary for management of financial activities.
- It helps to identify the measures taken to improve the management of school grant.

1.5. Delimitation of the study

The study was delimited geographically and conceptually.

- ✓ Geographically, the study was delimited to 8 government primary schools in Kaffa Zone SNNP.
- ✓ Conceptually, the study was delimited to the practices and challenges of school grant management;
- ✓ Specifically, in the area of school grant management activities. Such as planning, accounting, auditing, purchasing and reporting.

1.6 Limitation of the study

The study was not totally free of limitation. There were some unexpected problems that limited the findings of the study to take in absolute term. The first important limitation was lack of relevant local review literature on school grant management practices. The researcher feels that, had it been possible to access these literatures. It would have been possible to substantiate, the practice and challenges of financial resource management. Another limitation to the study also most of government primary schools' teachers have no enough time to counter to the questionnaire.

The main limitation of the study was lack of transportation to collect data from each primary schools and unavailability of the PSTA and kebele school boards on the appointment date and time due to various workloads. The other parts were unavailability of networks and electricity light. Furthermore, the effect of COVID 19 was problem for the study. Some of them who have enough time were also indisposed to fill in hand and return the questionnaire as per the required time. But the researcher gathered all the needed data by visiting the schools again and again. However, it was attempted to make the study as complete as possible.

1.7 Definition of Terms

1. **AUDITING:** it is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic and events to determine the degree of correspondence between the assertion and established criteria and communicating the result to the interested users (Guthrie et -al, 1998)
2. **CAPITAL BUDGET:** it is itemized expenditures to use for building, for purchasing expenditure capital goods, and which identifies the resource of the funds required to meet the (Rosenberg, 1983)
3. **CONTROL:** to check, test, or verify by evidence or experiments; to incorporate suitable controls.
4. **DECENTRALIZATION:** defined as the transfer of education on decision making powers from central government to intermediate authorities, local authorities and educational institutions (Ray wind in Botha. M (2004: 95)
5. **EXPENDITURE:** An actual payment or the creation of an obligation to make a future payment for benefit or service received (1983 Rosenberg)
6. **EFFECTIVENESS:** this is the measure of how well financial management will contribute to achieving educational goals and objectives.

7. EFFICIENCY: refers to a measure of the expected performance (output) for each unit invested.
8. FINANCIAL: definition, pertaining to monetary receipts and expenditures or relating to money management. It is the organization and coordination of the activities of a business in order to achieve defined objectives.
9. MANAGEMENT: it is the organization and coordination of the activities of a business in order to achieve defined objectives.
10. SCHOOL GRANT FUNDS: are grant for school improvement allocated by ministry of education.

1.8 Organization of the Study

This study was organized into five chapters. The first chapter dealt with background of the study, statement of the problem, objectives of the study, significance of the study, limitation, delimitation and definition of key terms. The second chapter presented review of related literatures. Chapter three presented research design and methodology including the sources of data, the study population, sample size and sampling techniques, procedures of data collection, data gathering tools and method of data analysis. The fourth chapter dealt with data presentation, analysis and interpretation. The final chapter was related to the summary, conclusions and recommendations of the study.

CHAPTER TWO

REVIEW OF THE RELATED LITERATURE

2.1 Introduction

This chapter consists of the concepts of school grant, decentralization and school-based decision-making, decentralization and school grants, an overview of approaches to school grant implementation, evidence of the effectiveness of school grants in improving equitable access to quality education, evidence of the effectiveness of school grants in improving student learning outcomes, controlling the use of school grants, school financial management, challenges of school grant management and summary of review related literature are stated.

2.2 The concepts of school grant

School grant is the transfer of financial resources and authority from the government or non-government organization directly to schools or small network of schools. School grants are managed by the school director, school councils or parent teacher- association (PTA) with the legal authority to receive and spend funds. School grants are often supported by education development projects financed by- lateral and multilateral organizations.

School grants can be either unconditional or conditional. Unconditional school grants are those that the receiving organization may spend as it wishes. An example is Nicaragua's Autonomous School model; the ministry of education transfers a monthly lump sum payment to secondary schools who then independently how to spend funds. Conditional schools are financial resources transferred to the school level for the purpose of purchasing specific school inputs such as textbooks or teacher training or to fund school improvement projects.

School grant funds are often formula-based with poverty rates and student population determining the funding amount. Some school grants can be competitive or simply based on fulfillment of particular criteria. School grant schemes can also offer incentives based on performance. Ethiopia's Community- Government Partnership Program bases the opportunity for continued program participation on approved financial and subproject management of previous grants and schools progress through three phase of funding. Each phase is worth increasingly more funding and the application criteria became increasingly more rigorous. Alternatively, Chale's National Teachers Performance Evaluation System (SNED) awards its incentive grants based on students' achievement.

The evidence emphasizes the importance of contextual factors in determining the effectiveness of school grant programs for improving student learning outcomes including:

the level of local capacity, the extent to which parents and communities are effectively able to participate in decision-making; and the focus of school grant expenditure e.g. physical infrastructure versus human resource development (Beasley and Huillery 2016:32-35 Carneiro et al. 2015:61). Recent evidence from Tanzania also points to the potential importance of considering school resource policies such as school grants as part of a suite of education reforms (in this case in conjunction with a teacher incentive program) which, when rolled-out together, may have strong complementarity (Mbiti et al. 2018: 79)

This rapid review has drawn largely on synthesis studies, evaluative papers and some grey literature. The reviewed evidence was frequently produced as part of reports commissioned and published by international agencies, but undertaken by external researchers using mixed-method approaches. As discussed above, while the evidence reviewed was of good quality, there were also certain limitations to the evidence available. In keeping with the needs of the requester, the report focuses in particular on cases from sub-Saharan Africa (SSA), whilst it expands the geographic scope where relevant examples from SSA are limited, or where examples from other contexts are potentially instructive.

2.3 Decentralization and school-based decision-making

Over the last decade-and-a-half, many governments have attempted to improve school enrollment and learning outcomes, while also improving efficiency and reducing costs, by devolving decision-making authority to schools. It is assumed that locating decision-making authority within schools will increase accountability, efficiency and responsiveness to local needs (Gertler et al., 2008, cited in Carr-Hill et al. 2016: 7; Bruns et al. 2011: 88; Slater 2013: 4). Krishnaratne et al. (2013: 38-39) present the benefits of school-based management in terms of its impact on community and professional mobilization, arguing for an improvement in the quality of education that comes about through an increase in parental knowledge and empowerment on educational matters and an increase in personal and professional investment in the provision of quality education at school level. Bruns et al. (2011: 90) support these claims, whilst they also note the potential for school-based management to improve student performance in terms of lower repetition and dropout rates and higher test score.

Under decentralization, a range of decisions about curricula, finance, management and teachers can all be taken at one or more of several administrative levels: centrally at the national or federal state level, by provinces/regions within a country, by districts or by schools (Bruns et al. 2011: 89; Slater 2013: 2). The devolution of decision-making authority

to schools has been widely adopted as the preferred model by many international agencies, including the World Bank, the US Agency for International Development (USAID) and the UK Department for International Development (DFID) (Carr-Hill et al. 2016: 11)

This process of devolution includes a wide variety of models and mechanisms, differing in terms of which decisions are devolved, to whom decision-making authority is given, and how the decentralization process is implemented. In this context, 'school-based decision-making' can be used to describe models in which decisions are taken by an individual principal or head teacher, by a professional management committee within a school, or by a management committee involving local community members (Bruns et al. 2011: 89). This last model may imply an increased role for parents in the management and activities of the school or it may result in more active provision of training and materials to empower broader community involvement (Krishnaratne et al. 2013). All models and mechanisms are presumed to increase responsiveness to local needs and accountability by bringing community members into direct contact with schools (Carr-Hill et al. 2016: 7)

However, it is widely agreed that effective educational decentralization relies on a range of appropriate contextual factors to support its implementation. These include, but are not limited to political agency, human resource capacity, organizational and communications infrastructure, and financial support (Slater 2013: 8). There is also growing evidence that, without proper mechanisms for implementation, decentralization reforms associated with school-based decision-making, including school may have unintended and negative effects in certain political and economic circumstances (Banerjee et al. 2008; Bardhan and Mookherjee, 2000, 2005; Carr Hill et al. 1999; Condy, 1998; Glassman et al. 2007; Pherali et al. 2011; Rocha Menocal and Sharma, 2008; Rose, 2003; Unterhalter, 2012, cited in Carr-Hill et al. 2016: 13). Most particularly, decentralizing decision-making to the school level may lead to elite capture at the local level, further corruption within school systems, or may limit educational opportunity for marginalized ethnic groups (Bruns et al. 2011: 133)

Based on this, there is some consensus that measures associated with decentralization are only likely to have a positive impact on educational outcomes when:(a) There is clear government policy and regulations about the powers and role played by different agencies and stakeholders; (b) There are sufficient financial resources available within the system; (c) There is some form of democratic culture in place to enable equal participation across

intended beneficiary groups (De Grauwe et al. 2005; Lugaz et al. 2010; Pherali et al. 2011, cited in Carr-Hill et al. 2016: 13)

2.4 Decentralization and school grants

Within the broad context of educational reform, school grants are one possible component of the decentralization process, often undertaken to increase efficiency by making financial decisions more transparent to communities, reducing corruption and incentive sing localized investment in high quality teachers and materials (Carr-Hill et al. 2016: 7). Alternatively, school grants might be used to safeguard or increase the level of school expenditure aimed at improving the teaching and learning environment, as in the case of Zimbabwe (Smith et al, 2018: 89), and to protect and/or improve access and quality in times of economic crisis (Shafiq, 2010: 10; World Bank 2009: 14). Krishnaratne et al. (2013: 37) present school grants and/or school-level autonomy over financial decision-making for school improvement as one of the primary tasks associated with the implementation of school-based management, alongside the mapping of school performance and the monitoring of teachers. This finding is supported by Snilstviet et al. (2016: 40), who found that, of the school-based management program covered in their synthesis study, all but two included giving schools some control over funds and resource allocation.

The decentralization of both school management and finances has received a lot of attention in the education policy literature in recent years, understood to be linked to improved efficiency and accountability by giving communities and often previously disadvantaged groups opportunities to participate in decision making, and reducing the financial burden on central government (Prew et al, 2011: 5). A key principle underlying school grant programs is the idea that decision-makers at the local level have a better understanding of the needs of their schools and communities than those at the national level, and that they are therefore best placed to identify a school's deficiencies and to efficiently use school and educational resources to address them (Carneiro 2015; Hanushek et al. 2011)

In practical terms, the allocation of school grants is associated most strongly with the devolution of financial decision-making e.g. decisions about how resources should be allocated within a school; decisions about raising funds for particular activities within a school; etc. However, depending on the nature of the needs identified at school level, the allocation of school grants might also touch on managerial decision-making (e.g. human resource decisions, such as recruitment and monitoring of teacher performance; decisions

relating to the management of school buildings and other infrastructure; etc.) or educational decision-making (e.g. decisions related to improving the articulation of a school's curriculum; decisions about how elements of a national curriculum will be taught and assessed within a given school; etc.) (Carr-Hill et al. 2016: 11). In either case, it is frequently assumed that the end goal of these processes is to improve educational quality and learning outcomes at school level.

However, when implemented in contexts with a lack of decision-making capacity and conflicting incentives, school grant programs may in fact result in an inefficient and ineffective use of resources (Hanushek et al. 2011). In addressing this, evidence suggests that there are a small number of basic contextual preconditions for school grants to be effective. These include the following: a) School- based educators and community members must be supported to understand school based management and school grant processes; b) School leaders must be willing to share responsibility with parents and community members in decision-making processes; c) Parents and community members require sufficient capacity to make informed investments likely to improve education quality (Beasley and Huillery 2016, Carr-Hill et al. 2015, cited in UNESCO 2017: 58)

2.5 An overview of approaches to school grant implementation

Reforms for school-based decision-making, such as school grants and financial autonomy, can be implemented in a variety of ways. In simple terms, one common approach to school grants is to disburse grants to school management committees, placing control of the money in the hands of parents, with the aim being to both increase school resources and encourage parental participation (Beasley and Huillery 2017: 2). However, for approaches such as this to be effective, a significant number of commentators highlight the need for appropriate systemic measures to be in place.

Firstly, in theoretical terms, Bruns et al. (2011: 90) suggest that approaches to school-based management should consider four key principles of operation: increasing public choice and participation in education, giving citizens a stronger voice making information about school performance widely available and strengthening the rewards to schools delivering effective services to the poor and penalizing those who fail to deliver. While these certain aspects of principles are open to critique on ideological grounds., it can be argued that, they provide the basis for a complex framework of accountability for school-based management, influenced in part by measures of internal authority and control (Bruns et al. 2011: 91-93)

Secondly, in practical terms, Bruns et al. (2011: 219) place an emphasis on a number of key components associated with effective school-based management. In relation to school grants and financial decision-making, the most relevant components include: Autonomous school strategic planning; Involvement of multiple groups in goal-setting and stronger relations with parents and the surrounding community.

Thirdly, Bruns et al. (2011: 219) claim that many of these programs in developing countries, including those designed to improve quality, emphasize the participatory aspects of school-based management rather than the management aspects, and state that, to be effective, programs need to move beyond participation and involve empowerment of the actors to make decisions that affect core education functions such as teaching and learning. Within this, access to information is vital. When school-based management requires school councils to develop school development plans, those plans have a higher likelihood of success. When goals are related to student well-being and academic success and can be based on accurate and timely information on schooling outcomes, this helps channel efforts (Bruns et al. 2011: 222)

Finally, Bruns et al. (2011: 133-134) also highlight the need to acknowledge and address the range of challenges and barriers associated with the implementation of such models at school level. These include: The need for all relevant actors to accept and support the principles of decision-making reform; the need for local district support and the fact that more time and work demands are put on teachers and parents. For example, in political terms, teachers and their unions may resist reforms that give parents and community members more power, and how they will react to school-based management initiatives is a crucial factor in their eventual success or failure. At a systemic level, district or state-level administrators may try to limit the extent of school autonomy, especially those models that empower school councils or even just school principals. Finally, fully participatory models of school-based management demand from parents a great investment of time, which is costly to them, and a need to understand documents and approaches required for preparing school improvement plans, these requirements place the poorest and least educated at the greatest disadvantage and limit the potential of the programs to help the most deserving and neediest students (Bruns et al. 2011: 133-134)

In addressing this range of issues at high-level, Slater (2013: 3) highlights the value of careful management of the processes of decentralization or power-transferal. Properly implemented

over time, it will enable the development of capabilities and change in attitudes of those administering the system, and will also allow for the development of trust and skills by stakeholders. However, in practical terms, Slater (2013: 39) echoes Bruns et al. (2011), stating that using school-based decision-making to achieve effective and proper use of resources for education requires the following: Ensuring that the relevant information and data are available to all stakeholders as a basis for planning; Providing training, guidance and support to ensure that officials, school staff and other stakeholders know what is required of them in terms of processes, and are able to allocate, plan, and budget strategically, Ensuring that budgets and resource allocation is linked to educational outcomes, including taking account of value for money.

There is a risk that support for budgeting and monitoring will focus on compliance with processes, rather than on effective resource management; Involving stakeholders in decisions about spending and the follow-up review of outcomes; Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102). Snilstviet et al. (2016: 40) report that most school-based management programs include a capacity-building component targeted at different school stakeholders, e.g. orientation workshops and seminars on financial management, project planning and/or the development of school improvement plans.

Evidence suggests that training of this nature may be more effective when delivered directly to schools by NGOs, rather than via government authorities, at least in contexts with weak monitoring and accountability mechanisms (Carr-Hill et al. 2016: 84; Bruns et al. 2011: 223). In Ghana, for example, decentralization required that districts and schools were able to evaluate performance in order to make decisions about resources in ways appropriate to their roles. Research had identified a need for specific types of training for head teachers as well as stakeholders and the Ghana Education Service and Link Community Development (LCD) worked on a project to make a reality of School Performance Review. It involved intensive training, collection of a range of quantitative and qualitative data, a cycle of review which built progressively from school to district level, and communication tailored to different audiences (Slater 2013: 25)

However, bearing in mind the potential limitations of local capacity, the uses to which school grants can be applied might be restricted to addressing certain identified priorities. Depending on the context, a degree of greater central direction over spending can ensure fairer access to education, help to avoid decisions that may exacerbate local divides, and help implement policies seen as important by the include the allocation of a general pot of money, possibly with some guidelines for use or the ring-fencing of some budgets so that they are spent on particular groups of students or for particular purposes. For instance, indicators may be used to identify (and give extra resources for) special needs or deprivation. Alternatively, authorities may choose instead to channel some of these funds via targeted programs (Slater 2013: 33). Finally, in maintaining oversight of these activities, it is often appropriate to consider the accountability of such practices at school level. These can be ‘assured’ through a number of approaches, including by requiring a documented link between school budgets and school development plans; the presentation of financial records; and mechanisms for oversight by individual school committees (Slater 2013: 40)

2.6. Evidence of the effectiveness of school grants in improving equitable access to quality education

There are a number of examples of school grant policies which are explicitly framed in relation to the goal of improving equitable access to quality education. Indeed, many school grant policies emerged in response to the goal of reducing the cost of education to parents and households, and meeting the objective of fee-free education (Lugaz and De Grauwe 2016: 19). School grant policies can explicitly aim to improve equitable access to quality education through a number of approaches, including (i) the targeting of disadvantaged schools; or (ii) the allocation of per pupil funding according to criteria which favors students from disadvantaged backgrounds.

Unfortunately, this review found very limited rigorous evidence evaluating the extent to which school grant policies have successfully safeguarded and/ or improved equitable access to quality education. This includes a consideration of equitable access across a range of measures associated with educational exclusion in low-resource settings e.g. between rural/urban locations, gender, disability, ethnicity and/or social or economic status.

This finding is consistent with the conclusions reported in relevant synthesis papers. When looking at decentralized reforms associated with school-based management, including school grants, Carr-Hill et al. (2016: 84) state that most studies on this topic do not conduct any sub group analysis relating to individual characteristics, such as gender and student background.

What evidence there is on this topic suggests that firstly, school-based decision-making reforms such as school grants have a stronger positive impact on wealthier students with more educated parents. Secondly, such reforms also appear to be less effective in disadvantaged communities, particularly if parents and community members have low levels of education and low social status relative to school personnel (Carr-Hill et al. 2016: 84). School-based decision making reforms in highly disadvantaged communities are less likely to be successful, and parental participation seems to be the key to the success of such reforms Carr-Hill et al. 2016: 6, 10; Beasley and Huillery 2016: 2). However, in economic terms, poorer parents are less able to contribute either managerial skills or finance to assist their local schools (Krishnaratne et al.2013: 38-39)

There is some evidence that devolving decision-making over financial resources to the level of the school can have negative consequences which may impact issues of equitable access to quality education, such as elite capture of education at local level, disharmony between ethnic groups, and the further limitation of educational opportunity for marginalized ethnic groups (Carl-Hill et al. 2016: 85). In short, unless the mechanisms for school-based management are strong enough to ensure equity of participation among beneficiaries at community level, then it is feasible that school grants may have a negative impact on equitable access to quality education.

Zimbabwe:

School Improvement Grant (SIG) as part of an evaluation of UNICEF support to the Education sector in Zimbabwe, Smith et al. (2018) present a case study of Zimbabwe's SIG. Zimbabwe's education system faces a number of challenges to equitable access to quality education, including in relation to large rural-urban and wealth-related differences in access and poor attendance of children with disabilities (Smith et al. 2018: 16). Where 'the usual argument for SIGs is that funds are spent better at school level with local knowledge determining priorities in Zimbabwe SIG provides an opportunity to increase the volume of expenditure on improving the environment for learners as opposed to ensuring greater efficiency (Smith et al. 2018: 89)

In the context of economic crisis, significant expenditure cut backs for schools, and the collapse of non-grant funding sources in recent years, the SIG has a particularly important role to play, especially for the poorest schools (Smith et al. 2018: 90). The SIG originally aimed to provide funding for all non-salary costs incurred by schools, with the ultimate aim

of facilitating the abolition of school fees and improving enrollment rates, particularly for disadvantaged groups (Smith et al, 2018: 84). Originally, a differential scale was used to allocate grants to school, to enable the targeting of the poorest schools (Smith et al, 2018: 85). Grants could also be used to subsidize fee waivers for Orphans and Vulnerable Children (OVCs). However, changes to grant allocation criteria in 2016 have limited the potential effectiveness of this targeting. An additional school income-level criteria was introduced, such that the number of schools receiving grants fell significantly (Smith et al, 2018: 87)

Secondly, fee waivers for OVCs were removed (Smith et al. 2018: 88-89). The authors note that ‘at its height (in 2015) SIG data makes the claim that over a million OVCs were being supported with access to education through the grant. This total will have dropped significantly since the criteria have changed (Smith et al. 2018: 92-93). However, these 2016 changes have also created opportunities for schools to use grants to expand income generating opportunities and support school feeding with potentially positive effects for equity of access to quality education (Smith et al. 2018: 89)

Limited evidence of the effectiveness of the grant for equitable access to quality education is available. The evaluation notes that grants seemed to have made an ‘important contribution to improving the Environment of learners’ (Smith et al. 2018: 97), for example through purchasing teaching and learning materials or through using SIG for income generating activities. However, the evaluation was not able to determine the full contribution of the SIG.

UNESCO-IIEP case studies: Ethiopia, Kenya, Lesotho Madagascar, Malawi, the Democratic Republic of the Congo, Togo and Uganda

As part of a review of the use and usefulness of school grants in sub-Saharan Africa, UNESCO-IIEP conducted a series of case studies concerning the design and implementation of school grant policies in Ethiopia (Kelil et al. 2014), Kenya (Njihia and Nderitu 2014), Lesotho (Lefoka and Deffous 2014), Madagascar (UNESCO 2018a), Malawi (Nampota and Chiwaula 2014), the Democratic Republic of the Congo (DRC) (UNESCO 2018b), Togo (UNESCO 2018c) and Uganda (Kayabwe and Nabacwa 2014). These case studies focus on the design of school grant policies in each of these countries and present interview evidence of attitudes towards implementation and some limited consideration of perspectives on effectiveness in relation to a subset of the contexts. In most instances there was insufficient data to examine the impact of these grants on access and equity, whilst school-level actors

tended to report perceiving improved enrollment rates for disadvantaged groups (DRC, Madagascar, Togo).

In Malawi Nampota and Chiwaula(2014) note that, whilst the school grant policy offered support for orphans and vulnerable children (OVC) and HIV-positive learners, in practice these students were not benefiting from the grant since the overall amount was too limited to meet all of the needs. In both Ethiopia (Kelil et al. 2014) and Uganda (Kayabwe and Nabacwa 2014) the authors noted that there were disparities in the implementation of the grant policy between the regions in which the research was conducted, perhaps indicative of the way in which school grant policies interact with local priorities and capacity. Meanwhile, in the DRC, a key recommendation was to improve the fairness of grant allocation by including schools and pupils with special needs (such as those in remote areas or rural schools) (UNESCO 2018b: 4)

Mongolia

All primary and secondary public schools in Mongolia are eligible for grants from the state, in a policy dating from 1940 (Lugaz and De Grauwe, 2016: 43). This school grant policy has as a key objective the achievement of equality of access to quality education, and accordingly the grants take account of both the presence of disabled students in schools, and key characteristics of differences between schools (for example, between rural and urban areas) (Lugaz and De Grauwe, 2016: 45). Funds are disbursed to an intermediate level (the district), and schools have limited autonomy in the management of these funds (Lugaz and De Grauwe, 2016: 58)

Grants are used to improve teaching and learning environments, covering the costs of school equipment, teaching and learning materials, maintenance, for disabled students and can also be used to cover civil servant teacher salaries (Lugaz and De Grauwe, 2016: 104) Where schools have disabled students, they are able to access an additional grant, which provides a 30 percent allowance in addition to the regular salaries of teachers working with these children. However, despite the strong equity-focus of the policy, Lugaz and De Grauwe (2016:116) draw on interview data with a subset of schools to suggest that in reality, the majority of school grant funds have been used to pay teachers' salaries, and very few schools have actually allocated school grant funding to the teachers' or disabled students.

Indonesia: School Operational Assistance Programme (2005)

Indonesia's more recent 'School Operational Assistance (BOS) Programme began in 2005, with the aim of compensating for a reduced fuel subsidy and to limit the burden on communities through reducing the need to contribute to school fees, particularly for the poor (Lugaz and De Grauwe 2016: 43). The grant was targeted to both public and private elementary schools, and it had at its core the objective of equality of access to quality education, with schools able to use the grants to assist poor students (Lugaz and De Grauwe 2016: 45). In practice, school grants were found to mostly be used to pay temporary teachers, and to fund learning and extracurricular activities. Despite the objective of the policy to subsidize poor students and improve equity of access, research found that in practice very few schools were allocating funding to this. Where schools were allocating funds to this objective, they constituted an extremely small part of overall expenditure, suggestive of limited impact on equitable access (Lugaz and De Grauwe 2016)

Sri Lanka: Educational Quality Inputs (EQI)

The Sri Lankan Education Quality Inputs scheme was implemented in 2001 to improve the quality of education, with a focus on the least advantaged schools. The programme adopted a complex funding allocation approach which was 'theoretically pro-poor,' with student characteristics, school cycles and school site differences taken into account to ensure that the poorest schools received the most funds (Deffous et al. 2011: 21)

Schools were given autonomy to spend funds on those inputs which they thought were most appropriate, in consultation with a set of MOE guidelines. However, in this model a significant portion of the grant funds were unspent (around 20 percent), especially in small and needy schools, who faced a large administrative burden in processing the grant, compared to larger schools (Deffous et al. 2011:22) Deffous et al. (2011: 22) draw on interview data to suggest that this shows that allocating more funds to more disadvantaged schools alone is not sufficient; the funds need to be properly utilized,' with the complexity of the grant guidelines and lack of capacity among teachers and principals constituting a key limiting factor in the effectiveness of the grant for addressing issues of equity of access and quality.

Nepal

In 2001, the Government of Nepal notionally transferred responsibility for managing schools from the state to the community. Community schools, working through the school

management committee consisting of parents and influential local citizens, were given decision-making powers over various so that the management committee had more control over discretionary spending. Short-run impact estimates suggest that the devolution of management responsibilities to communities had significant impacts on certain schooling outcomes related to access and equity. There is no evidence yet that these changes were associated with improvements in learning outcomes (Chaudhury and Parajuli 2010, cited in Bruns et al. 2011: 221-222)

2.7 Evidence of the effectiveness of school grants in improving student learning outcomes

When supported by effective school-based management, there is evidence that grants to schools can have a positive, but small, impact on student achievement and attendance in some countries. There is a moderate positive effect on average test scores, though the effects are smaller for subjects such as language and mathematics. The effects are not large, but are comparable to those found in many other effective interventions for improving learning outcomes (Carr-Hill et al. 2016: 6, 84). For example, three years after the Philippines introduced school-based management and provided grants to schools, mathematics scores on the national assessment test increased by about four percentage points, although schools with more experienced principals and teachers appeared better prepared to introduce school-based management (Yamauchi, 2014, cited in UNESCO 2017: 58)

However, the same evidence also suggests there are strong contextual limitations to these findings. Carr-Hill et al. (2016: 6) conclude that, firstly, the positive impact is found in middle income countries, with no significant effect in low-income countries, and secondly, school-based decision-making reforms appear to have a stronger impact on wealthier students with more educated parents, and for children in younger grade levels. Finally, the impact of school-based decision-making over resourcing on learning outcomes appear to be less effective in disadvantaged communities, particularly if parents and community members have low levels of education and low status relative to school personnel.

Such findings are also supported by Snilstviet et al. (2016: 42), and elsewhere. In a comparative study of the impact of decentralization of decision-making in 42 countries that participated in the PISA assessments between 2000 -2009, Hanushek et al. (2011) suggest that reforms oriented around the promotion of local autonomy may improve student achievement in well-developed education systems with strong institutions, whilst being detrimental in low-performing systems. The Global Education Monitoring Report (UNESCO

2017: 58), which also concludes that the most marginalized groups tend to be less involved in school-based management and school grant decision-making, as they often have the least time to participate in meetings.

As evidence of this, in Gambia, the national Whole School Development program provided block grants and comprehensive school-based management training to principals, teachers and community representatives. After three to four years, student absenteeism had declined by 21% and teacher absenteeism by 23%. However, in terms of learning outcomes, the program me had a positive impact only in communities with pre-existing higher local capacity, e.g. adult literacy of at least 45% (Blimpo et al. 2015, cited in UNESCO 2017: 58). In Indonesia, an analysis of information dissemination strategies for parents found that the grant planning process was frequently dominated by school principals who, excluded parental representatives from decision-making (Cerdan-Infantes and Filmer, 2015, cited in UNESCO 2017: 58). Parents and teachers in Mexico had insufficient information to make informed decisions about using the grant (Santibanez et al. 2014, cited in UNESCO 2017: 58)

In other cases, school-based management committees may also neglect spending on those resources associated with the improvement of learning outcomes, opting instead for higher visibility' uses for the grant. In Mexico and Niger, where grants were focused on construction and other material inputs, rather than books, learning materials or teacher training (Skoufias and Shapiro 2006; Beasley and Huillery 2014; Bando 2010, cited in Snilstviet et al. 2016: 42), there was no evidence of impact on learning outcomes. However, in Senegal, there was a larger positive effect on learning outcomes for schools in the south of the country, where projects tended to focus on training for teaching and management, when compared to those in the north, where priority was placed on the acquisition of school materials such as textbooks and manuals (Snilstviet et al. 2016: 42)

Thus, in conclusion, where school-based management initiatives to support the dispersal of school grants prove ineffective in improving learning outcomes, one explanation is that parents and others responsible, most of whom did not go to school, may lack sufficient capacity to make investments likely to improve education quality (Beasley and Huillery, 2016, cited in UNESCO 2017: 58). In addition, the extent to which the decentralization of education resources to the school level translates into improvements in the quality of schooling may depend on the extent to which those resources are efficiently (Carneiro et al. 2015: 1).

With this in mind, if school grant policies are to succeed in improving learning outcomes, school-based educators and community members must (i) be supported to understand the application of school-based management principles and (ii) be willing to share education decision-making with parents and community members (Carr-Hill et al. 2015, cited in UNESCO 2017: 58)

Senegal

Carneiro et al. (2015: 2) examine a school grant programme in Senegal which was designed to decentralize part of the country's education budget to improve education quality. The programme allowed every elementary school in Senegal to apply for funding to support a specific project designed to address problems identified by the school as a major obstacle to quality, focused on pedagogical issues (rather than the physical environment). The funding was then awarded by a government evaluation committee based on district and system-wide priorities (Carneiro et al. 2015: 4). The maximum amount that a school could receive corresponded to 7 percent of the total annual school budget of a typical school, including teacher salaries.

One year after the start of the intervention, Carneiro et al. (2015) find large and significant effects on student learning outcomes for children benefiting from grants in grade two, especially girls with high ability at baseline. However, no impacts were found for children in other grades. Also, these positive effects on student learning outcomes were larger in the south of the country where the winning projects tended to focus on the training of teachers and administrators, compared to the north of the country where projects tended to focus on acquiring educational materials such as textbooks.

Tanzania: Capitation Grant (Grants) Programme

A recent programme in Tanzania combined the provision of unconditional school grants with bonus payments to teachers based on student performance. An analysis of this policy found that the provision of unconditional school grants alone made no impact on student test scores. However, when the grants were combined with performance-linked bonuses to teachers, they generated significant positive effects (Mbiti et al. 2018)

In terms of how the grant was divided, grant schools spent, on average, 65% of the grant on textbooks and classroom teaching aids, and 27% on administrative costs such as wages of nonteaching staff. It was stipulated that the grants could not be spent on teacher salaries. The grant programme significantly increased per-student expenditure in schools, but this increase

in spending did not have an impact on student learning outcomes in math, Kiswahili or English after either one or two years (Mbiti et al. 2018: 2). However, when combined with the teacher performance pay intervention, students had significantly higher test scores in all subjects (Mbiti et al. 2018: 2), suggesting ‘strong evidence of complement rarities between inputs and incentives.

At the end of two years, test score gains in these ‘combination’ schools were significantly greater than the sum of the gains in ‘grant’ and ‘incentives’ schools in each of the three subjects (Mbiti et al. 2018:3). These results are consistent with other studies that have suggested that just increasing school resources alone (for example via school grants) rarely improves student learning outcomes in developing countries (Mbiti et al. 2018: 16)

The Gambia: The Whole School Development programme

The ‘Whole School Development’ (WSD) programme focused on school-based management and capacity building. It offered a grant and a comprehensive school management-training programme to principals, teachers, and representatives of the community (Blimpo and Evans 2011: 1)

In WSD schools, school, staff and communities received training in school leadership and management, community participation, curriculum management, teacher professional development, teaching and learning resources, and the school environment (Blimpo and Evans 2011: 2). Based on this training, the school stakeholders developed a school management plan guided by staff from the Ministry of Education, and were given grants of 500 USD to help implement the plan through spending on teaching and learning activities. After 3-4 years of the programme, the WSD programme had reduced student absenteeism by 21 percent, reduced teacher absenteeism by 23 percent, but had no impact on student learning outcomes (Blimpo and Evans 2011: 3). The authors suggest that the effect of the WSD programme on learning outcomes was mediated by the level of local capacity, as measured by adult literacy. In villages with high levels of adult literacy, the WSD programme may have improved student learning outcomes, whilst it may have had negative effects in villages with low levels of adult literacy (Blimpo and Evans 2011: 4)

The study notes that whilst local decision-makers may have more information about local needs and constraints, they may lack competency to design and implement programs to tackle these problems, relative to centralized decision-makers (Blimpo and Evans, 2011: 2). They conclude that they ‘find little to no evidence that a comprehensive intervention such as WSD

can help improve learning outcomes, except when baseline capacity is sufficiently high' (Blimpo and Evans 2011: 4)

Niger

Beasley and Huillery (2017) evaluated the short-term impacts of a pilot programme to improve school quality, which gave grants to school committees, aimed at encouraging parental participation in school management in a context of low parent authority and capacity. They found an overall positive impact of the grant programme on parents' involvement and responsibility, but mixed results in relation to school management outcomes, with improvements to cooperation between school stakeholders but limited change to overall accountability. They found no improvements to school quality, at least in the short term (Beasley and Huillery 2017: 3). The authors suggest that parental participation was unable to improve quality because the participants lacked the relevant information about which investments would have been likely to have improved quality. Most investments were focused on the construction of new buildings rather than on extra lessons or materials (Beasley and Huillery 2017: 30) Additional findings also suggested that, in response to the grant and the increased parental participation, on average, teachers were found to decrease their professional effort, suggestive of negative teacher reactions to this kind of participatory programme (Beasley and Huillery 2017: 30)

Zambia: Basic Education sub-sector investment programme (BESSIP)

In practical terms related to the implementation of school grant programs, there is some evidence of differences in learning outcomes resulting from either anticipated or unanticipated school grants. Evidence from the BESSIP programme in Zambia suggests that, when school grants are anticipated by the stakeholder community, the grant is accompanied by a reduction in household spending on education, such that for each dollar spent on schools via an anticipated grant, household spending on education reduced by a similar amount (Das et al. 2011: 2), with the result that no variation in student test scores occurred. In contrast, unanticipated school grants were found to have no impact on household spending (Das et al. 2011: 2) and thus positively impacted on student test scores in English and mathematics. In support of this, Das et al. (2011) present similar findings from a similar school grant initiative (the Andhra Pradesh School Block Grant experiment) in India. In the first year, when the grant was unanticipated, household spending remained at the same pre-grant levels, and students performed significantly better in assessments of mathematics and

language. When the grant was anticipated in the second year, household education spending in programme schools reduced and there was no significant effect on test scores.

Das et al. (2011: 3) conclude that the impact of anticipated school grants in both settings is low or zero, not because the money did not reach the schools (it did) or because it was not spent well (there is no evidence to support this), but because households realigned their own spending patterns optimally, such that the impact of school grant program is likely to be highly attenuated by household responses.

2.8 Controlling the use of School grants

A key step when developing a school grant (SG) policy involves the implementation of control mechanisms to govern the transfer of funds. An effective control system must take into consideration two factors: Conformity of expenditure: compliance with the rules and procedures defined by the central level; Efficiency of expenditure: the impact of using the grant for the functioning of the school and the school environment and more broadly, its effectiveness in relation to the stated policy objectives. Ideally, controls on the use of the grant can involve a range of actors inside and outside the school. The actors in charge of control can work at the school or in the higher administrative levels.

2.8.1 Internal Controls

Setting up an internal control system in the school first involves identifying who: carries out the spending to be controlled; checks spending compliance and efficiency. To be effective, control measures must: guarantee that the actors and the structure responsible for the controls do not act as judge and jury; be able to reflect any changes and transformations to which schools are subject (norms, rules, allowances, personnel, etc.); reflect the nature and volume of school activities; be carried out by actors aware of the control procedures. Several scenarios can be envisaged for internal controls depending on the context and capacity of the various categories of actors. According to the research, spending can be carried out by the head teacher, the accountant, or the chair of the school management committee (SMC). These actors must be supervised by another category of actors (SMC, parent–teacher association (PTA), teachers). There are two types of internal control:

1. Limited internal controls based on checking expenditure compliance based on supporting documentation related to spending on goods and services. This type of control relies on the technical competency of the controllers: it is carried out by the SMC and/or the PTA working with a school accountant trained to carry out budgetary controls.

2. Extended internal controls based on checking the opportunity and effectiveness of the expenditure. This is carried out by all school actors including parents and local actors (communities) by monitoring whether the funds are effectively used to purchase goods and services that contribute to the proper functioning of the school. This type of control is based on transparency and involves all school actors. Ideally, both types of control should be combined, taking into account the division of roles within the school and the community.

2.8.2 External Controls

Initially, questions should be asked about the need for an external control mechanism. If the grant amount is low and the participatory processes within the school can guarantee effective management and internal controls, the external control component can be extremely limited. An external control mechanism can be costly as it involves different actors and its usefulness should be appraised in respect to the nature and context of the grants.

If an external control mechanism is deemed necessary, the extent of this control must be designed in relation to the degree of autonomy accorded to the school on the use of the grant, and the significance of the amount. Making schools more autonomous implies building a relationship based on trust. Therefore, management by the central level can be defined as creating a balance between support and control. If the controls are too heavy-handed, the actors will lose agency. However, if no controls are implemented, the balance will be destroyed, and the risk of poor management practices may increase. Any identified irregularities must be accompanied by sanctions. If all local actors are aware of the existence of properly applied sanctions, they will be dissuaded from using the grant for personal gain. Controls by the intermediary and central authorities can have two objectives: to control the school's spending by sanctioning cases of poor management; and to evaluate the relevance and effectiveness of the control mechanism and, where necessary, amend the policy or offer support to schools to improve how they use the grant.

In Ethiopia, not all schools employ the same practices. While some have staff dedicated to accounting and finance functions, others assign these tasks to teachers. Teachers are supervised by the head teacher, the head of the PTA, and the school improvement committee (made up of teachers), which is responsible for the school improvement plan (SIP). Any expenditure involving the use of the grant requires the school improvement committee to apply for an authorization of expenditure. This is then approved by the head teacher and the head of the PTA after its compliance with the grant use guide has been confirmed. This guide

also requires schools to post the amount of the grant and the associated financial report. In practice, this requirement is not always followed. However, the information is discussed in school meetings.

External Control Actors and Responsibilities

Identifying responsible external control actors depends on the administrative bodies in the education system. At the intermediary administrative levels, several scenarios are possible: (a) DEOs employ competent accounting and auditing staff that are responsible for monitoring and controlling schools. (b) DEOs delegate monitoring of grant use to a contact point who liaises with the schools. (c) Pedagogical inspectors control the use of the grant in addition to their normal duties. (d) Delegations from the ministry of finance and DEOs share monitoring and control duties. Where possible, it is advisable to allocate responsibility to agents whose qualifications and skills correspond to the required duties.

Two External Control Options

Two external control options may be chosen and may also be combined: These are as follows;

1. Sending the school's financial report to the decentralized education bodies and then to the central level. This report can be a condition for receiving the next transfer.
2. A visit from the DEO (inspector, accountant, contact point, etc.) to check schools' accounts and their proper functioning. It should be pointed out that this control mechanism is most effective when data collected from reports and visits are entered into an integrated financial information management system. Sending a financial report and supporting documentation (invoices) can be used as a basis for compliance checks carried out by the DEO. The aim of this control is to check whether the guidelines set out in the grant use manuals have been followed. In the event of a problem or misuse, the identification of anomalies should lead to sanctions or additional support for schools to help them improve their management practices. However, these reports are worthless if they are not analyzed by the DEOs.

The research discovered that 40 per cent of these reports are rejected as they do not comply with the template or the information is incorrect. The administrators interviewed confirmed that the reports are rarely investigated more thoroughly. Some schools keep copies of the financial reports submitted to external actors. The inspector carries out regular visits to schools to check the supporting documentation on the use of the grants. However, the financial reports are not well used by the decentralized departments. The research found that

stacks of reports are discarded without being used after a certain amount of time – they are not used to sanction schools or indeed improve schools’ management practices.

Moreover, school visits ought to be organized at least once a year to check compliance with grant spending rules and their usefulness. To do this, DEOs in charge of arranging visits must have the necessary financial and human resources to cover at least a representative sample of the school network and be able to cover the transport costs of these visits. The central government must determine which agents are in charge of carrying out the controls. Owing to their proximity to the schools, delegating the control function to pedagogical inspectors would ostensibly appear to be good option. However, this can lead to overwork and threaten the quality of inspectors’ usual assignments, which involve carrying out assessments and providing pedagogical support to schools. DEOs visit schools twice a year. The purpose of these visits is to control all transactions and activities. In theory, these missions rely on the combined specialized skills of both education and audit experts. In practice, auditors only visit schools when an incident has been reported. Teacher advisory centers inspect the school’s finances at the same time they conduct their educational advisory duties. District auditors inspect the school’s accounts every year.

2.9. School Financial Management

Ray wind in Botha. M (2004: 95) describes school based management as a mechanism aimed at improving schools by shifting decision-making powers regarding the budget from the central level to the schools. Botha. M argue that school based management is the joint responsibility of both the school governing body and the school management team, which together form a school based financial management structure .This structure is accountable to the two main sources of school funding namely the state and the community and is responsible for monitoring and evaluating the financial management performance of the school based management structure.

2. 9.1. Accountability for School grant budget Management

Caldwell and Spinks in Mastery (2006: 27) describe school based management as a method to the management of public schools is a significant and consistent decentralization to the school level power and accountability to make decisions related to the allocation of resources, in a system of education having centrally determined goals, priorities and frameworks for accountability of School financial management comprises the planning and application of a financial plan, accounting, reporting and the protection of assets from loss, damage and fraud. All items of financial management exposed to the risk of incorrect, improper and ineffective

school management, which particularly reflected in the accounting control of an institution. Schools can regulate their accounting with at least two internal rules: accounting rules and instructions on inventory check. If the school does not have the above-mentioned internal rules, there is a risk that internal controls are not set. Moreover, this means a great risk for incorrect and ineffective management as well as unintended use of schools public or private financial resources. 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 management economy. Related to internal control, the internal auditing appears which provides autonomous assessment of financial management and control systems as well as counseling to the school leaders on how to improve their efficiency. In addition, this means a great risk for incorrect and ineffective management as well as unintended use of public financial resources (Tatiana, 2000:153).

2.9.2. Decision-Making at the School Level

One of the areas that the schools need to community participation is decision making. It is a selection of course of action among alternatives, which taken by individual principal or other concerned (Koonth, 1993). Principals can no longer say we best and we will tell the community how schools should be run, the community wants to become involved and wants to know the rational before school decisions made. Parents and community members become offend if the school arbitrarily makes decisions that directly affect them (Begin and Donald, 2001). Therefore, the school principal has to make community participation in areas that concern them. It should not assume, however; school board and PTA members should invite or be requested to participate in making all decisions. If the decisions are found to be more routine and of academic or professional, they should not be requested. If done, they may consider it an imposition on them, a waste of time and, passing the back, (Morphet,1982)

The areas that the school board, PTA and the community need to participate in decision making include decisions on the overall school policy, overall management of school, financial management, hiring of teachers, disciplinary hearings, school budget, and administration, monitoring of teacher attendance and sanction of teachers leave (Davidoff and Lazarus, 2002). It is true that when local people have the opportunity to make decisions, they sometime make mistakes. However, if they have the opportunity to decide and make mistakes, in time they learn and begin to fight for improvement in schools. The most important thing is that the community may decide what to do. It does not matter if they make mistakes. Even if they do, they will learn from their mistakes (Imparato and Jeff, 2003).

Taking this reality in mind, school principals; have to create conducive environment for active participation of the school board and PTA in the decision making of the school affairs that concern them.

2.9.3 Predictability /Transparency/Accountability in School Financing

The studies significance revolves around principals embracing their role of accountability manager, assisted and supported by their school governing bodies, tasked with leading their schools towards self-reliance. Definition of Key Concepts Accountability Van der Westhuizen in Hans raj (2003: 16) refers to accountability as a person's duty to give an account of having executed his / her work in terms of set criteria and determined standards – in other words, whether he / she has satisfactorily completed his / her work. Botha. M (2004: 110) state, “accountability is measured by the extent to which decisions taken and resources used succeed in attaining the educational goal Dim mock in Hansraj (2003; 15) explains “accountability as the capacity of the school principal to work with others in order to demonstrate that the school has indeed been responsive to the needs of the students, the local community and society at large.

Because of the mix of channels and the way decisions made on resource allocation and use at school and higher levels, school resourcing quite fragmented. To some extent, this reflects a lack of clarity on “who manages what”. A framework defining this is in place, but it undermined by uncoordinated responses to resource constraints. Among other aspects, this fragmentation makes it difficult to assess the relationship between inputs and outcomes in the education sector (i.e. at the school level, whether better resourced schools do better in terms of teaching/learning and education results, and which inputs make a difference). Given the scarcity of resources, studying more closely the relationship between education inputs and outcomes would be a worthwhile undertaking. This also has implications in terms of predictability and reliability. (ESDP III, 2006:24)

2.10. Challenges of School Grant Management

The enrolment surge in access to primary education will, in the foreseeable future, result in rapid growth of the second level of education. If responsibilities such as education finance left completely too sub-national governments, decentralization may produce inequities.

2.10.1. Challenges at the Woreda Level:

Block grants not given to the schools yet and, as a result, the woredas over tasked. Woreda allocations of non-salary budget vary among schools, indicating that a standard unit cost is

lacking at present. The rapid rise in enrolment because of school fee abolition and other factors, like school construction and community involvement, has raised other serious challenges. These include crowded classes and overworked teachers and hence, quality and school discipline problems. Banking collaboration with UNESCO, 2009 (<http://www.unicef.org/publications/files/Abolishing-School-fee-in-Africa.pdf>)

2.10.2. Some challenges at school level

Schools are over populated and in many cases unmatched with space, time and resources that are set in the standards. Delays of supply and finance from the woreda are another serious problem that requires a solution.

The fee-free education policy, school leaders says, has relieved them from the free collection routine, but because the resources they get from woredas are not enough, they have been engaged in the tedious job of project preparation and other fund raising activities to supplement their operational costs. Due to inadequate running cost some schools are levying some de facto capitation fee and some residual that up to 30% of the old ones collected at the school level. Internal revenue of some schools in the century was collected by BoFEDs and considered as part of the treasury rather than flowing the school to use it as an investment supplement to their spending (MoE, 2006:48).

2.11. Summary of Review Related Literature

To summarize the above chapter; School grants are one possible component of a decentralization agenda, often implemented to increase efficiency by improving the transparency of financial decisions at the local level, reducing efficiency objectives, school grants might be used to safeguard or increase school-level expenditure to 89) and as a response to safeguard access and quality in times of economic crisis (Shafiq 2010; World Bank 2009). In most instances, the allocation of school grants is most strongly associated with the devolution of financial decision-making, whilst they may also include managerial or educational decisions (Carr-Hill et al. 2016). Typically, grants aim to improve educational access, quality and learning outcomes, but their success may depend on a number of contextual preconditions. These include that: (a) school –based educators and community members are supported to understand school grant processes; (b) school leaders are willing to share decision-making processes with parents and the community; and (c) parents and community members have sufficient capacity to make informed decisions to improve education quality (UNESCO 2017)

School grants may be implemented in a number of different ways. The literature identifies several key principles for effective implementation. This includes an acknowledgement of the range of challenges and barriers that are associated with the implementation of these type of models at the school level, including (i) the need for all actors to support the principles of decision-making reform; (ii) the need for local district support and (iii) the reality that this type of reform places increased time and work demands on teachers and parents (Bruns et al. 2011).

Policies such as school grants which involve significant high-level power transferal need to be carefully managed to develop capabilities and to change attitudes at multiple levels of the system (Slater 2013). Several key considerations for implementation include: availability of relevant data; provision of training and guidance; the linking of budgets and resource allocation to educational outcomes; stakeholder engagement and process documentation (Slater 2013).

A number of synthesis reports have particularly emphasized the importance of training (Bruns et al. 2011; Carr-Hill et al.2016). School grant policies may aim to impact a number of different educational outcomes. This review is focused on evidence around their effectiveness for (i) equitable access to quality education and (ii) learning outcomes.

CHAPTER THREE

3. RESEARCH DESIGN AND METHODOLOGY

Under this section data sources; population and sampling procedures which consists sampling techniques, sample size; data collection instruments which are used primary data collection that include structured questionnaire, in-depth interview and secondary data sources, methods of data analysis are presented.

3.1 Research Design

The selection of a research design is also based on the nature of the research problem or issue being addressed, the researchers' personal experiences, and the audiences for the study. Descriptive survey method of research is more appropriate design to gather several kinds of data. According to Best and Khan (2006) descriptive research is attempts to describe systematically situation, problem, phenomenon, service or program that provide information or describes attitude towards issue. This study was mainly aimed at assessing the practices and challenges of school grant management implementation to enhance students' achievements in government primary schools of Kaffa Zone. Therefore, for this study descriptive survey design was employed with the assumption that is help to gather a large variety of data related to the problem under the study. This method employed because the nature of the problems need wider description and detailed analysis of existing phenomenon with the intent of employing data to justify current condition.

3.2 Research Methods

Research Methods are understood as all those methods (techniques that are used for condition of research) which employs particular research techniques and way to gather evidence about a phenomenon and involves specific research tools (questionnaires, interviews and document analysis)

Thus in this study, the research methods to be used was both quantitative and qualitative as the leading methods. Quantitative approach would be more emphasized, because to assess the school grant management; could be better to understand by collecting large quantitative data.

Furthermore, the qualitative data will be employed and incorporated in the study to triangulate the quantitative data. The study was aimed at investigating the school grant management in some selected government primary schools of Kaffa zone.

3.3 The Study Area

Kaffa zone is found in western part of south nation, nationalities and people's regional state which is located in the south of Oromia regional state, west of Konta special woreda, North of south Omo zone, North east of western Omo zone, East of Bench sheko zone and South East of Sheka zone. The study area is Kaffa Zone particularly Adiyo Woreda, Gimbo Woreda, Decha Woreda and Bonga town administration. These study areas are selected by purposive sampling out of 12 woredas of Kaffa zone; because they have real problems which are stated in the statement of the problem. The study would be implemented in selected eight government primary schools of Kaffa zone. Namely: Kaka, Yumeya, Gedam, Modiyo, Bandera, Sheta, Shera-keja and Keyi-kela primary schools.

3.4 Sources of Data

Primary source of data was collected from primary schools of principals, vice principals, supervisors, teachers, KETB and PSTA through questionnaires and interviews. The secondary sources of data would be gathered by document analysis from different reports of school and annual reports of zone education department which explaining the school grant management in some selected primary schools of Kaffa Zone. In addition to these secondary sources of data was gathered from the websites and reference books.

3.5 Population, Samples and Sampling Techniques

It was difficult and unmanageable to include all population in the study, but it was advisable to come up with the representative sample to generalize the finding to the population. Accordingly, In the process of primary data collection, simple random sampling and purposive sampling techniques were used to bring representative and manageable sample. Study areas were selected by purposive sampling out of 12 woredas and 5 administrative towns of Kaffa zone; because they have real problems which are stated in the statement of the problem. In this study take three (3) woredas and one (1) administrative town of Kaffa Zone which are considered. In this research there are eight primary schools namely Kaka, yumeya, Bandera, sheta, Gedam, Modiyo, Kayi-kella and Shera-keja primary schools. Five categories of participants are included in the study. This is 34 principals, 8 PSTA, 8 KETB heads, 4 Cluster supervisors and 134 teachers would be participated in this study. For further elaboration, the following table shows the population, sample and sampling techniques.

Table 1 . Summary of Population and sampling techniques

Respondents	Population	Sample	%	Sample technique	Tools
Supervisors	8	4	50%	Purposive sampling	Open ended interview
Principals	42	34	81%	Purposive sampling	Close ended questionnaire
Teachers	333	134	40%	Simple random sampling	
KETB	8	8	100%	Purposive sampling	Open ended interview
PSTA	8	8	100%		
Total	399	188	47.12%	Simple random and Purposive sampling	Close ended questionnaire& open ended interview

Source: (Kaffa Zone Education Office, 2020)

3.6 Data Collection Tools

As the study focus on investigating the practice of school grant management in Kaffa Zone primary schools, three instruments employed for this study. These instruments are questionnaire, semi-structured interview and document analysis.

3.6.1 Questionnaire

In this study, questionnaire is used as the main data gathering instrument because it is the tool more helpful to get accurate and relevant data from the sample units. Besides, it is important to get valuable data from large number of respondents in a relatively shorter time with reasonable cost.

The questionnaire was organized in to two main parts. The first part was intended to collect the demographic data of respondents which eliciting the following characteristics: age, sex, occupational status or service year and educational qualification. The second part contains both closed and open ended question items intended to answer the basic research questions. The questionnaire comprised two main sections. The first section was about respondents' background characteristics such as sex, age, years of experience, qualification etc. The second section was meant to get necessary data for the study and consist of 47 question items where 29 of these were close-ended while other 18 are open- ended items. The close-ended items contained five-point likert scale for measuring attitude of participants towards school grant management.

3.6.2 Interview

The purpose of the interview is to get evidences and to gather more information that may not be easily held by the questionnaires. So for this study, Semi-structured interview questions would be prepared in English language to supervisors to gather information. And the same question was prepared and administered in Amharic language for PSTA and KETB heads because to gather more relevant information by their second language.

The reason using semi-structured interview is its advantage of flexibility in which new questions will be forwarded during the interview based on the responses of the interviewee up holding at every convenience.

3.6.3 Document Analysis

As an additional alternative strategy, the data available in document forms related to school grant disbursement and management would be collected from the sample schools. Such as school grant implementation plans, document of school grant, receipts, written reports on school grant management and guidelines would be assessed.

3.7 Procedures of Data Collection

As indicated above necessary data for the study were collected using questionnaire, interview and documents. To determine the internal consistency reliability of the Likert type measures, it was necessary to pre-test the questionnaire before conducting the actual research (Yalow, 2011). Thus, a pilot study was conducted to ensure the clarity of the questions or asses the respondents level of understanding to the content of the questionnaire, and to test the reliability of the questionnaire. The data that would be collected from Kaffa Zone primary school's principals, cluster supervisors, PSTA heads, school boards and teachers were organized. For quantitatively analysis of data, which gathered through questionnaire, the descriptive statistics such as percentage, frequencies, means, and standard deviation used to describe and analyze the data. However, the data, which gathered through interview, analyzed through qualitative method (descriptive) taking respondents idea, as it.

3.8 Methods of data analysis

Based on data collection instruments, quantitative data were analyzed and expressed by using frequency, mean and standard deviation to present high light of information. Frequency was used to determine the response rate of the respondents in the area that mean for school vice principals and teachers; t-test was used to indicate the significance difference of mean value of the respondents' opinions.

The findings of the questionnaires were analyzed in combination of the use of quantitative and qualitative data analysis techniques. Qualitative technique helped the student researcher produce more in-depth and comprehensive information. While quantitative technique helped to ensure high levels of reliability of the data gathered. The data collected through deep questions tailed, tabulated and filled into SPSS version 20 and interpretation done with the help of frequency and mean or standard deviation.

The interpretation has made for all five-point scale measurement based on the following mean score result. For this, the following parameters were used to scale the responses of respondents during the study. These are 1_1.49 =strongly disagree, 1.50_2.49=disagree, 2.50_3.49=undecided, 3.50_4.49 =agree and 4.50-5.00=strongly agree and 1_1.49 = very low, 1.50_2.49=low 2.50_3.49= medium, 3.50_4.49 = high and 4.50-5.00= very high. A part from this t-test uses to test statistically significant different between the mean scores of the two independent groups of teachers and school principals with significance level at 0.05.

On the other hand, the data obtained from the semi-structured interview analyzed qualitatively. The qualitative analysis has done as follows: First, organizing and nothing down of the different categories were made to assess what types of themes may come through the instruments to collect data with reference to the research questions. Then transcribing and coding date to make the analysis easy. Also the results were triangulated with the quantitative findings. Finally, the findings were concluded and suggested recommendation as forwarded.

3.9 Ethical Consideration

The researcher himself is responsible for ethical issues to approach the population and the school communities convincing them that the study was initiated by the researcher himself to improve the education system of the Woredas. Thus no data collection movement would be done without the acknowledgment of the authority of Woreda education office and school levels. All data would be collected after awareness development was given to the respondents at all levels. Data collected from all levels would be analyzed with confidentiality and the result of this study would report formally to concerned body.

CHPATER FOUR

4. PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

4.1 Introduction

This chapter presents the description of the sample population, analysis and interpretation of the data based on the information obtained through the questionnaires, interviews and document analysis. It consists of two parts. The first part is concerned with the description of characteristics of the respondents whereas; the second part deals with the analysis and interpretation of the data. The objective of this study was practices and challenges of school grant management in primary schools of Kaffa zone. The school Principals and teachers were responded to closed-ended questionnaire items. The closed-ended items across sub-categories were computed and analyzed using percentage, standard deviation, and mean scores. Percentage was utilized for easy presentation and for comparison of the degree of the prevailing practices and challenges. In addition, items across each category were arranged under the rating scale with five points. These five points scale range from (strongly agree = 5, agree = 4, undecided = 3, disagree = 2 & strongly disagree = 1 and very low= 1, low= 2, moderate= 3, high= 4 & very high). Besides, data from interviews, and document analysis were triangulated to validate the findings.

Mean scores were calculated from the responses. For the purpose of easy analysis and interpretation, the mean values of each item and dimension were interpreted as follows: - with a mean value of 1_1.49 as strongly disagree/very low/never, 1.50_2.49 as disagree/low/, 2.50_3.49 as undecided/moderate, 3.50_4.49 as agree/high, and 4.50_5.00 as strongly agree/very high/ implementation of the activities. As the researcher mentioned earlier, among various data collecting instruments; questionnaire, semi-structured interview and document review were used to collect necessary or relevant information for this study. Thus a total of 3 questionnaires containing 29 items and 168 copies were distributed to primary school principals and teachers respectively. All of them were properly filled and returned from 34 principals and 134 teachers. The personal background (profile) of respondents as well as the overall results of the analysis of the issue under investigation is presented clearly here under the following.

4.2 Characteristics of the Respondents

In order to maximize the diversity, different categories of respondents were involved in this study. This includes teachers; principals, vice principals, supervisors, PSTA and KETB heads of primary schools were targeted in responding to the questionnaire and interview.

The respondents were asked to indicate their personal background information before providing their response to the items prepared for the issue under investigation. The details of their characteristics are given in table below.

Table 2 :- Respondents by sex, age, Educational qualification, Service of Years and responsibility

No	Respondents		Teachers (N= 134)		School leaders (N=34)		PSTA and KETB (N=16)		Supervisors (N=4)		Total (N=188)	
	Characteristics		F	%	F	%	F	%	F	%	F	%
1	Sex	Male	91	68%	29	85%	16	100	4	100%	140	74.4%
		Female	43	32%	5	15%	-	-	-	-	48	25.5%
2	Age	20-24	2	1.5%	-	-	-	-	-	-	2	1%
		25-29	41	30.6%	2	6%	-	-	-	-	43	23%
		30-34	34	25.4%	10	29%	2	12.5	-	-	46	24%
		35-39	33	24.6%	16	47%	8	50%	1	25%	58	24%
		40-44	16	12%	5	15%	4	25%	2	50%	27	14%
		>45years	8	6%	1	2.9%	2	12.5	1	25%	12	6%
3	Service years	1-5	12	9%	-	-	16	100	-	-	28	15%
		6-10	42	31%	2	6%	-	-	-	-	44	23%
		11-15	53	40%	20	59%	-	-	2	50%	75	40%
		Above 15	27	20%	12	35%	-	-	2	50%	41	22%
4	Educational qualification	Below Certificate	-	-	-	-	16	100	-	-	16	8.4%
		Certificate	2	0.48%	-	-	-	-	-	-	2	1%
		Diploma	12	93.3%	27	79%	-	-	-	-	152	81%
			5									
		Degree	7	6.23%	5	15%	-	-	3	75%	15	8%
	MA/MS	-	-	2	6%	-	-	1	25%	3	1.6%	

Note: F=*Frequency* %=*Percentage*

As indicated above table 2, out of 134 teachers 91(68%) were males, whereas 43(32%) were females. This indicates that the participation of females in the government primary schools of Zone level in teaching profession is low. As shown, among the school principals 29(85%) were males and 5 (15%) of them were females. This show the participation of females at school leadership was very low. According to the above table, all 16 (100%) school committees were males. As the result, there was no participation of female committee in the schools.

Concerning age 2(1.8%) teachers were the age between 20-24 years old.41(30.6%) of teachers and 2(6.66%) school leader was between 25-29 years old.34 (25.4%) of teachers, 10(29%) of school leaders, 2(12.5%) school committees (PSTA and KETB) were the age between 30-34 years old. 33(24.6%) teachers, 16 (47%) of school leaders, 1(25%) of cluster supervisors,8(50%) school committees (PSTA and KETB) were between 35-39 years old. 16 (12 %) teachers, 5(15%) school leaders 2(50%) of cluster supervisors and 4(25%) school committees were between 40-44 years old. 8(6%) teachers and 1(2.9%)school leaders,2(12.5%) school committees and 1(25%) of cluster supervisors were above 45 years old. This directs that the majority of respondents were mature enough to provide balanced opinions and suggestions regarding the issue under study.

The respondents were asked to indicate their work experience; accordingly, 12 (9%) of teachers and 16(100%) school committees were less than 5 years' work experience. 42(31%) teachers and 2(6%) school leaders were the year between 6-10 years. And 53 (40%) teachers, 2(50%) of supervisors and 20(59%) school leaders were founded between 11–15 years. In addition to this, 27 (20%) teachers, 12(35%) of the school leaders and 2(50%) of cluster supervisors work experiences were greater than 15 years. From these data, one can suggest that most of the groups of respondents were well experienced in the education sector. This, in turn implies that they had a better understanding about a variety of issues and problems regarding to the topic understudy.

Finally, the respondents were asked to indicate their educational level, 16 (100%) of school committees were below certificate. 2(0.48%) of teachers were certificate. 125 (93.3%) teachers and 27(79%) school leaders were college diploma holders, 7(6.23%) of teachers, 2 (75%) of supervisors and 5(15%) school leaders were first degree holders. From these 2(6%) of school leaders and 1(25%) of cluster supervisors were second degree. Based on the given data, it may be concluded that the sampled schools were dominated by diploma holders. So that, the educational level of the respondents was satisfactory to get relevant data for this study.

4.3 Presentation, Analysis and Interpretation of the Results

This section presented details of questions required to practice and challenges of school grant management in primary schools of Kaffa Zone. In order to assess what school leaders are carrying out school grant management, pertinent items were generated in the questionnaire,

calling for principals and teachers participants to indicate the level of agreement or disagreement.

4.3.1. School grant related decisions

This section emphasizes the presentation and discussion of data gathered from respondents on the practice and challenges of school grant management in primary schools of Kaffa Zone. Respondents were required to rate the level of their agreement on the five point Likert scale item questionnaires ranging from strongly disagree (1) to strongly agree (5) and for other items to which respondents were expected to rate range from very low (1) to very high (5). Accordingly, the questionnaire items were analyzed based on the responses of respondents within a mean value of 1 to 2.50 were Low, from 2.50 to 3.49 were average and from 3.50 to 5.00 mean value were high. Results from interview questions and document reviews were also qualitatively analyzed to supplement and triangulate the findings as necessary. The practice and challenges of school grant management in primary schools of Kaffa Zone were discussed and presentation, analysis and interpretation of data were established.

Table 3 .The decisions related to school grants made in the schools

No	Items	Respondents	N	\bar{X}	SD	t-value	p-value
1.	School leadership are well oriented about the school grant guideline and management	Teachers	134	2.67	.9076	-3.873	.000
		Principals	34	3.35	.9497		
2.	Staff is well oriented about the school grant guideline and management.	Teachers	134	1.81	.8449	-6.132	.000
		Principals	34	2.85	1.048		
3.	School grant guide (printed manual) is available in all schools, education and finance offices.	Teachers	134	3.19	.9591	-4.364	.000
		Principals	34	3.97	.8343		
4.	The school leadership (PSTA) is empowered to decide the priority needs to spend a school grant.	Teachers	134	2.86	.9898	-7.289	.000
		Principals	34	4.18	.7165		
5.	The school grants budget distribution is fast and timely that schools can spend it in their academic year.	Teachers	134	1.79	.8677	.167	.019
		Principals	34	1.76	.6059		
6.	Schools use their own bank account for school grant.	Teachers	134	2.82	1.032	-5.578	.000
		Principals	34	3.94	1.099		

7.	Schools have human resource like accountant, cashier internal audit.	Teachers	134	1.51	.5164	4.268	.000
		Principals	34	1.12	.3270		
8.	Schools are provided financial and material income and expenditure formats, receipts and vouchers properly.	Teachers	134	3.04	.7935	-4.900	.000
		Principals	34	3.79	.8083		
9.	Schools use financial and material income expenditure formats, receipts and voucher properly.	Teachers	134	3.18	.8027	-1.997	.047
		Principals	34	3.50	.9614		

Direction: X= Mean, SD= Standard deviation, P-Value at $p= 0.05$, 1-1.49= very low, 1.50-2.49= low, 2.50-3.49= moderate, 3.50-4.49= high and 4.50-5.00= very high.

As described in table 3 of item 1, participants were asked to rate their agreement level regarding school leadership were well oriented about the school grant guideline and management to achieve educational objectives. Regarding these teachers with ($X= 2.67$, $SD= .9076$) moderate, that school leadership are well oriented about the school grant guideline and management to achieve educational objectives and principals with the ($X = 3.35$, $SD = .9497$) moderate, about the issue. Comparing the two mean deviations, the mean deviations of both groups go down in the same range. Moreover, the computed independent sample t-value= -3.873 and p-value=.000, indicates that, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can conclude that school leadership was not well oriented about the school grant guideline and management to achieve educational objectives.

Schools were given autonomy to spend funds on those inputs which they thought were most appropriate, in consultation with a set of MOE guidelines. However, in this model a significant portion of the grant funds were unspent (around 20 percent), especially in small and needy schools, who faced a large administrative burden in processing the grant, compared to larger schools (Deffous et al. 2011:22) Deffous et al. (2011: 22) draw on interview data to suggest that this shows that allocating more funds to more disadvantaged schools alone is not sufficient; the funds need to be properly utilized,' with the complexity of the grant guidelines and lack of capacity among teachers and principals constituting a key limiting factor in the effectiveness of the grant for addressing issues of equity of access and quality.

Regarding, school leadership are well oriented about the school grant guideline and management. Therefore, from the response of the respondents and interview imposed indicated that, school leadership are not well oriented about the school grant guideline and management. Therefore, the document analysis and interviewee shown as there was gape of utilization like, using school grant for transport and other purposes. Orientation of woreda education office about proper utilization of school grant budget and running other school finance is very important.

As indicated in item 2 of table 3, principals and teachers with the ($X= 2.85$, $SD= 1.048$) and ($X=, 1.81$, $SD= .8449$) replied moderate and low respectively, that staff are well oriented about the school grant guideline and management. Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; $t\text{-value}= -6.132$ and $P\text{-value}= .000$, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level between the two groups regarding staff are well oriented about the school grant guideline and management. From this one conclude that staff was not well oriented about the school grant guideline and management.

Morzano (2003) points out that leadership should not reside with one individual; a team approach to planning and decision making allows for distributive leadership. While principals in effective schools promote staff collaboration, teachers working with less successful schools, teachers were often left completely alone to plan what to teach, with little guidance from their senior colleagues and little coordination with other teachers (Rutter et al., 1979, p.136). Collaboration activities that do occur in these less successful schools are more socially based and less professionally oriented than the exchanges that occur in schools with more effective instructional teachers.

Moreover, the unique skills of all staff should be recognized and maximized through the use of collaboration team work that allows teacher to learn from and build off each off each other's competencies. For example, the generation school model rearranges teachers' assignment incorporates team based planning to bring shared expertise to teaching activities (Silva, 2009). As staff advance in experience and expertise, their roles should be differentiated to reflect their skills, knowledge and career goals and accomplished teachers

should be recognized and provided with continual learning experiences. Teacher's leadership position, including mentors, instructional coaches and school administration, should be available to interested and skilled educators.

With regard to item 3 of table 3, respondents were asked to rate whether or not school grant guide (printed manual) is available in all schools, education and finance offices, principals' teachers with the mean ($X=3.97$, $SD = .8343$) and ($X= 3.19$, $SD = .9591$) respectively were high and moderate on school grant guide (printed manual) is available in all schools, education and finance offices. Comparing their mean deviation, the mean deviation of principals was found to be diverse than teachers implying principals were more reliable with their response than teachers. In effect, the school grant guide (printed manual) is available in all schools, education and finance offices. The computed independent sample t-value= -4.364 and p value=.000, indicates that, there is significant difference in the response of the two groups at 0.05 level between the two groups, regarding school grant guide (printed manual) is available in all schools, education and finance offices. Therefore, one can possible to say that school grant guide (printed manual) is available in all schools, education and finance offices; but practically it was not implemented.

As indicated in item 4 of table 3, principals and teachers with ($X = 4.18$, $SD = .7165$) and ($X = 2.86$, $SD = .9898$) respectively were high and moderate about the school leadership (PSTA) is empowered to decide the priority needs to spend a school grant. Moreover, the mean deviations of the two groups were difference with each other. Hence, principals were in favor of ensuring the school committee (PSTA) is empowered to decide their priority needs to spend a school grant in their school. To check whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; t-test= -7.289 and $p= .000$, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that majority of teachers have not an awareness about school committee (PSTA) is empowered to decide the priority needs to spend a school grant.

Principals can no longer say we best and we will tell the community how schools should be run, the community wants to become involved and wants to know the rational before school decisions made. Parents and community members become offend if the school arbitrarily makes decisions that directly affect them (Begin and Donald, 2001). Therefore, the school principal has to make community participation in areas that concern them. It should not

assume, however; school board and PTA members should invite or be requested to participate in making all decisions. If the decisions are found to be more routine and of academic or professional, they should not be requested. If done, they may consider it an imposition on them, a waste of time and, passing the buck, (Morphet,1982)

Bruns et al. (2011: 219) claim that many of these programs in developing countries, including those designed to improve quality, emphasize the participatory aspects of school-based management rather than the management aspects, and state that, to be effective, programs need to move beyond participation and involve empowerment of the actors to make decisions that affect core education functions such as teaching and learning. Within this, access to information is vital.

Furthermore, the information obtained from interview and document analysis revealed that principals in favor of ensuring the school committee (PSTA) are empowered to decide their priority needs to spend a school grant in their school. This ascertained that most respondents were familiar with financial resources plan that was decided by participating stake holders' priority needs.

As item 5 in table 3, participants were requested to rate school grant budget distribution is fast and timely that schools can spend it in their academic year. Accordingly, principals had the mean value ($X=1.76$) were low and $SD=.6059$ whereas teachers had the mean value of ($X= 1.79$) were low and ($SD= .8677$). Comparing the two mean deviations, the mean deviations of teachers indicated wide range than that principal's response. This implies that principals were more reliable in their response. The computed value of independent sample t-test, $t\text{-value}=.167$ and $p\text{-value}= .019$ indicates there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can possible to say that school grant budget distribution fast and timely those schools can spend it in their academic year was low.

In support of this idea, according to (KedirKelil, 2014), schools need a reliable payment schedule starting the date when the fund will be received. Inappropriate payment installments and/or untimely payments hinder the proper functioning schools. The announced payment schedule must be respected. Where this is not case, head teachers faced with the need to keep their school running may be forced to continue collecting parental contribution or get the schools or indeed themselves –into debt to cover the costs of teachers, supplies, utility bills etc. Failure to follow a payment schedule and take of information on installment dates and the

availability of funds can lead to misunderstandings, tension and suspension among school level actors' vis- a-vis the central administration and its local representatives (Febriany et. al, 2014).

As indicated in item 6 of table 3, participants were asked to rate their agreement level regarding the extent to which schools use their own bank account for school grant, the principals had a mean value of (3.94) were high and a standard deviation of (1.099) and that of teachers mean value of (2.82) were moderate and a standard deviation of (1.032). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the principals were not schools use their own bank account for school grant. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -5.578 and P-value= .000, indicated, there is significant difference in the response of principals and teachers at p= 0.05 confidence level. From this one can understand that schools cannot use their own bank account for school grant.

In support of the above idea, regarding to, (Niroa et .al, 2014) stated that it may necessary to discuss the possibility of school saving a portion of their allocated funds, through it should be noted that the lack of funds prevents this in many countries. The method chosen to monitor the use of school grant can provide greater or lesser flexibility to schools in terms of their financial management. Saving can enable schools to make larger investments later on to purchase what they actually need. The option to save implies that the allocation of the grant is not conditional on spending the total amount of the previously received grants, which is the in certain countries.

Furthermore, the information obtained from interview and document analysis revealed that bank account is available in all schools. But in most of the schools did not have the availability of bank system in their surrounding environment. Therefore, one can possible to say that school grant bank account is available in all schools; but it was not practically implemented.

The table 3 in item 7, shows views of the participants regarding schools have human resource like accountant, cashier internal audit, the principals had a mean value of (X=1.12) were very low and a standard deviation of (SD= .3270) and the same as that of teachers gave the mean value of (X= 1.51) very low and a standard deviation of (SD= .5164). Comparing their mean

deviation, the mean deviation of teachers was found to be with lesser range than principals implying that, teachers were more reliable than principals. As the calculated t-value= 4.268 and p-value= .000 witnessed that there is significant difference in the responses of the two groups at $p= 0.05$ confidence level. Hence, one can infer that, there were no human resources like accountant, cashier internal audit at school's level in the study area. This indicates that even though the management was being implemented by the respective school principals and the involvement of school committees.

As all of the interviewee replied about how competent were finance offices to carry out accounting work, auditing and reporting of educational finance on a regular base, there were no financial person in the schools and the school grant budget were leaded by school principals. So the school principals were not trained with the financial affairs that made them not to carry out accounting work, auditing and reporting of educational finance on a regular base. This was the major factor that hinder the school grant not manages properly.

The table 3 item 8, describes about the schools provided financial and material income and expenditure formats, receipts and vouchers properly in their schools. As presented, the respondents were asked to rate principals with the mean score of ($X= 3.79$, $SD = .8083$) were high that the schools provided financial and material income and expenditure formats, receipts and vouchers properly. Similarly, teachers with the mean value of ($X= 3.04$, $SD= .7935$) were moderate. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -4.900 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the schools provided financial and material income and expenditure formats, receipts and vouchers in their schools.

Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102).

As presented on item 9 of table 3, the respondents were asked to rate about the schools use financial and material income expenditure formats, receipts and voucher properly. The

principals with the mean score of ($X= 3.50$, $SD = .9614$) were high that the schools use financial and material income expenditure formats, receipts and voucher properly. Similarly, teachers with the mean value of ($X= 3.18$, $SD= .8027$) moderate. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -1.997 and p-value= .047 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the schools use partially financial and material income expenditure formats, receipts and voucher.

4.3.2. The major challenges face school leaders utilizing the school grant

Challenges are barriers that limit (impede) principals were not to discharge their managing school grant in their schools. Here under list of items generated in the questionnaire, asking for principals and teachers participants to point out their views.

Table 4 the challenges face school leaders utilizing the school grant

No	Items	Respondents	N	\bar{X}	SD	t-value	p-value
1	Shortage of the school grants management skill on the part of principals	Teachers	134	3.45	1.307	1.372	.172
		Principals	34	3.12	1.008		
2	Inappropriateness of SMART financial plan in the school	Teachers	134	3.98	.8583	9.950	.000
		Principals	34	2.26	1.053		
3	There is lack of internal controlling	Teachers	134	3.86	.9667	8.130	.000
		Principals	34	2.26	1.214		
4	There is lack of training for financially responsible bodies.	Teachers	134	4.08	.7952	2.914	.004
		Principals	34	4.50	.5075		
5	The schools lack timely auditing practices.	Teachers	134	4.36	.5673	-.227	.269
		Principals	34	4.38	.4933		
6	There is misuse and abuse of school grants rules and regulations.	Teachers	134	3.76	.9747	5.889	.000
		Principals	34	2.59	1.258		
7	Inadequacy and incompetence of accountants in the schools	Teachers	134	4.40	.5896	-2.504	.013
		Principals	34	4.68	.4749		

8	Delays of school grant budget from woreda to the schools	Teachers	134	2.47	.8012	-.724	.005
		Principals	34	2.59	1.018		
9	Lack of professional support and follow up from the woreda	Teachers	134	3.75	1.148	-.492	.131
		Principals	34	3.85	1.048		
10	Lack of the stake holders participation on the budget preparation and execution	Teachers	134	3.30	1.011	-.572	.288
		Principals	34	3.41	1.104		
11	The annual budget for the school is not enough for accomplishing academic year	Teachers	134	3.80	1.102	-3.233	.001
		Principals	34	4.44	.7046		

NB: X= Mean, SD= Standard deviation, P-Value at $p= 0.05$, 1-1.49= strongly disagree, 1.5-2.49= disagree, 2.5-3.49= undecided, 3.5_4.49= agree and 4. 50-5.00= strongly agree.

In item of 1 of table 4, participants were asked to rate whether or not shortage of the school grants management skill on the part of principals. Accordingly, principals with the mean score ($X= 3.12$) and standard deviation ($SD= 1.008$) were undecided. Likewise, teachers with the mean value ($X= 4.45$) and standard deviation ($SD= 1.307$) were agree about there is shortage of the school grants management skill on the part of principals. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. The computed independent sample t-value= 1.372 and p-value= .172, indicates that, there is no significant difference in the response of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is shortage of the school grants management skill on the part of principals at sampled primary schools.

According to Ojo and Olaniyan (2008), the school principals must work with the staff to determine which supplies and facilities are needed for the attainment of educational objectives. He also plans with the staff for effective use of financial resources and other existing supplies.

However, when implemented in contexts with a lack of decision-making capacity and conflicting incentives, school grant programs may in fact result in an inefficient and ineffective use of resources (Hanushek et al. 2011). In addressing this, evidence suggests that there are a small number of basic contextual preconditions for school grants to be effective.

These include the following: a) School- based educators and community members must be supported to understand school based management and school grant processes; b) School leaders must be willing to share responsibility with parents and community members in decision-making processes; c) Parents and community members require sufficient capacity to make informed investments likely to improve education.

Interviewee said that: “Concerning how effective are the school principals in terms of school financial administration. But the training given by WEO was not satisfactory due to shortage of budget. As the result, school principals were not trained with the financial affairs that made them not to carry out accounting, auditing and reporting of educational finance on a regular base. This was the major factor that hinder the school grant not manages properly.”

The table 4 describes about inappropriateness of SMART financial plan in the school. As presented on item 2 of table 4 respondents were asked to rate principals with the mean score of ($X= 2.26$, $SD= 1.053$) were disagree that the inappropriateness of SMART financial plan in the schools. Similarly, teachers with the mean value of ($X= 3.98$, $SD= .8583$) were agree. Comparing their mean deviations, the mean deviations of that of teachers showed with more range than principals implying, teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= 9.950 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the inappropriateness of SMART financial plan in the schools.

This perception was supported by UNESCO (1992) which indicated that the success of a plan requires the involvement of all concerned bodies. In the context of the primary schools’ principals, department heads, school support staffs, supervisors and the community (PSTA) should participate in financial resources planning to achieve the desired educational objectives of the school.

Furthermore, the information obtained from interview and document analysis revealed that Inappropriateness of SMART financial plan in the school. This ascertained that most respondents were familiar with school financial plan that prepared on the bases of the priority and guidelines were unsatisfactory.

The table 4 describes about there is lack of internal controlling in their schools. As presented on item 3 of table 4 respondents were asked to rate principals with the mean score of ($X= 2.26$, $SD = 1.214$) were disagree that there is lack of internal controlling in their schools. Similarly, teachers with the mean value of ($X= 3.86$, $SD= .9667$) were agree. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying, teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= 8.130 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is lack of internal controlling in their schools.

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 management economy. Related to internal control, the internal auditing appears which provides autonomous assessment of financial management and control systems as well as counseling to the school leaders on how to improve their efficiency. In addition, this means a great risk for incorrect and ineffective management as well as unintended use of public financial resources (Tatiana, 2000:153)

As presented on item 4 of table 4, the respondents were asked to rate about lack of training for financially responsible bodies. The principals with the mean score of ($X= 4.50$, $SD = .5075$) were strongly agree there was lack of training for financially responsible bodies. Similarly, teachers with the mean value of ($X= 4.08$, $SD= .7958$) agree. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.914 and p-value= .004 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that there was lack of training for financially responsible bodies.

But the school principals, concerned administrative staff, teachers, storekeeper and any other members of the staff in the school shall necessarily know what resources are required and how these resources are managed and utilized to serve the students. The financial resource management needs the ability competence and commitment of all concerned bodies and the principal management's skill in particular have great role for better achievements of educational objectives. Regarding this Mbamba (1992:151), states, that to effectively and

efficiently achieve complex educational tasks, managers have to equip with technical skills and knowledge in Planning and use of resource earmark for the realization of educational objectives.

The Interviewee said that: "It seems that the participation of short training for the school finance person's in the proper utilization of budget and running the school finance was poor. Therefore, from the data obtained it seems that the training for using school grant was below the average."

Concerning table 4 item 5, respondents were asked to rate whether or not there is the schools lack timely auditing practices, principals with the ($X = 4.38$, $SD = .4933$) were agreed and teachers with the ($X = 4.36$, $SD = .5673$) were agreed there is the schools lack timely auditing practices. Comparing their mean deviations, the mean deviations of that of principals showed with more range than teachers, implying principals were more reliable with their response than teachers. As presented in the table 4, the computed t-test of t-value=-.227 and p-value=.269 indicates there is no significant difference of the responses of respondents at $p = 0.05$ levels. From this one can understand that there is the schools lack timely auditing practices.

There is a risk that support for budgeting and monitoring will focus on compliance with processes, rather than on effective resource management; Involving stakeholders in decisions about spending and the follow-up review of outcomes; Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102). Snilstviet et al. (2016: 40) report that most school-based management programs include a capacity-building component targeted at different school stakeholders, e.g. orientation workshops and seminars on financial management, project planning and/or the development of school improvement plans.

As indicated in item 6 of table 4, participants were asked to rate their agreement level regarding there is violation of school grants rules and regulations, the principals had a mean value of ($X=2.59$) were undecided and a standard deviation of ($SD=1.258$) and that of teachers mean value of ($X=3.76$) were agree and a standard deviation of ($SD=.9747$). Comparing the two deviations, the mean deviation of that of teachers showed more range than principals implying teachers were more reliable with their response than principals.

Thus, there were violation of the school grants rules and regulations in the schools. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= 5.889 and P-value= .000, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that there is violation of school grants rules and regulations in the schools.

Dereje Kebede (2006) indicated that, the purchasing processes may vary according to the rules and regulations a country follows. Its basic aim is to ensure that what is needed is made available when it is required. The materials to be bought should conform to the established standards and more of instructions. In addition, Dobler, (1971) stated that, materials should be purchased as per the specifications in the quotation approved by the purchase committee, the requirements of the institution and within the fund available for the purpose. Besides, Chapman and Arnold (2004) states that the function of purchasing is much broader and, if it is to be carried out effectively, all concerned individuals in the organization are to be involved.

The table 4 describes about the inadequacy and incompetence of accountants in their schools. As presented on item 7 of table 4, respondents were asked to rate principals with the mean score of ($X= 4.68$, $SD = .4749$) were strongly agree that the in the schools. Similarly, teachers with the mean value of ($X= 4.40$, $SD=.5896$) were agree. Comparing the two deviations, the mean deviation of that of teachers showed less range than principals implying, principals were more reliable with their response than teachers. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.504 and p-value= .013 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that inadequacy and incompetence of accountants in their schools.

On the other hand, interviewee had told that their school had not qualified and skilled financial personals. That made the practice of school grant management was takes place on hands of the principals. They informed that the qualified and skilled financial personals were the main problem. In order to solve the problem woreda education office should have employee the qualified and skilled financial personals to manage the school grant and other financial resources to be at expected level.

As indicated in item 8 of table 4, participants were asked to rate their agreement level regarding delays of school grant budget from woreda to the schools, the principals had a mean value of (2.59) were undecided and a standard deviation of (1.018) and that of teachers mean value of (2.47) were disagree and a standard deviation of (.8012). Comparing the two deviations, the mean deviation of that of principals showed more range than teachers implying, principals were more reliable with their response than teachers. Thus, there were delays of school grant budget from woreda to the schools. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -.724 and P-value= .005, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that Woreda delays the school grant budget to the schools.

Concerning table 4 item 9, respondents were asked to rate whether or not there is lack of professional support and follow up from the woreda, principals with the ($X = 3.85$, $SD = 1.048$) were agreed and teachers with the ($X = 3.75$, $SD = 1.148$) were agreed, there is lack of professional support and follow up from the woreda. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were less reliable with their response than principals. As presented in the table 4, the computed t-test of t-value=-.492 and p-value= .131 indicates there is no significant difference of the responses of respondents at $p= 0.05$ levels. From this one can understand that there were lack of professional support and follow up from the woreda.

In item 10 of table 4, participants were asked to rate whether or not there is lack of stake holders' participation on budget preparation and execution. Accordingly, principals with the mean score ($X= 3.41$) and standard deviation ($SD= 1.104$) were undecided. Likewise, teachers with the mean value ($X= 3.30$) and standard deviation ($SD= 1.011$) were undecided about there is lack of stake holder's participation on budget preparation and execution. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. The computed independent sample t-value= -.572 and p-value= .288, indicates that, there is no significant difference in the response of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is lack of stake holders' participation on budget preparation and execution in primary schools.

This perception was supported by UNESCO (1992) which indicated that the success of a plan requires the involvement of all concerned bodies. In the context of the primary schools,

principals, department heads, school support staffs' supervisors and the community (PSTA) should participate in all financial affairs.

In support of this idea, the information obtained from interview and document analysis revealed that "most of the time principals do the activity of coordination and communication among the stakeholders (PSTA) during educational resource purchasing. The staff members were not to be involved in the process."

With regard to item 11 of table 4, principals and teachers with the ($X = 4.44$, $SD = .7046$) and ($X = 3.80$, $SD = 1.102$) respectively were agreed on the annual budget for school is not enough for accomplishing academic year. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more consistent with their response than principals. To check whether there is difference with their responses, independent sample t-test was computed. As the data the t -value= -3.233 and p -value= $.001$ shows there is significant difference between with the responses of the two groups at $p = 0.05$ confidence level. From this one can understand that the annual budget of educational resource for accomplishing academic year is not enough in the study area.

In line with this, as known the school finance sources are schools' internal income, block grant, school grant and community contribution. Since the school budget is dependent on the number of student the school annual revenue is very low. One case that leads school to have low budgeting system is the expansion of primary and secondary school. According to MOE, (1994), the priority for government financial support will be up to the completion of general secondary schools.

Furthermore, the information obtained from interview and document analysis revealed that, yearly school grant cash paid to school did not sufficient to fill financial gap. So that respondents reported that the schools were not planned enough yearly budget for buying different laboratory chemicals, reference books and students desk adequately.

4.3.3. Effective measures taken to improve the management of school grant

School grants and financial autonomy, can be implemented in a variety of ways. In simple terms, one common approach to school grants is to disburse grants to school management committees, placing control of the money in the hands of parents, with the aim being to both increase school resources and encourage parental participation (Beasley and Huillery 2017 2).

Secondly, in practical terms, Bruns et al. (2011: 219) place an emphasis on a number of key components associated with effective school-based management. In relation to school grants and financial decision-making, the most relevant components include: Autonomous school strategic planning; Involvement of multiple groups in goal-setting and stronger relations with parents and the surrounding community.

Thirdly, Bruns et al. (2011: 219) claim that many of these programs in developing countries, including those designed to improve quality, emphasize the participatory aspects of school-based management rather than the management aspects, and state that, to be effective, programs need to move beyond participation and involve empowerment of the actors to make decisions that affect core education functions such as teaching and learning. When school-based management requires school councils to develop school development plans, those plans have a higher likelihood of success. When goals are related to student well-being and academic success and can be based on accurate and timely information on schooling outcomes, this helps channel efforts (Bruns et al. 2011: 222)

Finally, Bruns et al. (2011: 133-134) also highlight the need to acknowledge and address the range of challenges and barriers associated with the implementation of such models at school level. These include: The need for all relevant actors to accept and support the principles of decision-making reform; the need for local district support and the fact that more time and work demands are put on teachers and parents.

Table 5 Effective measures to improve the management of school grant

No	Item	Respondents	N	\bar{X}	SD	t-value	p-Value
1	Effective measure have taken to improve the management of school grant budget	Teachers	134	3.12	1.055	-2.16	.032
		Principals	34	3.56	1.078		
2	The stakeholders (KETB and PSTA, students' parents, woreda education office experts) were checking available financial resources	Teachers	134	3.57	.7792	-.083	.001
		Principals	34	3.59	1.104		
3	Measure can bring change in your	Teachers	134	2.57	1.210		

	school finance.	Principals	34	3.76	1.075	-5.23	.000
4	In your school purchasing is carried out according to the guidelines	Teachers	134	3.15	1.080	-2.11	.037
		Principals	34	3.59	1.104		
5	School furniture, lab. Equipment and other goods purchased on the bases of their quality.	Teachers	134	3.90	.5864	.617	.001
		Principals	34	3.82	.9365		
6	School is regularly carrying out the financial practices and implementation reports to the staff members and students parent.	Teachers	134	3.84	.7742	1.25	.016
		Principals	34	3.65	.9811		
7	Your school is carrying out auditing frequently.	Teachers	134	1.89	.9550	-2.76	.006
		Principals	34	2.41	1.104		
8	School principals are managing the school finance effectively.	Teachers	134	2.78	1.014	-1.41	.159
		Principals	34	3.06	1.013		
9	Schools regularly report financial expenditure to concerned body, monthly, quarterly, semiannually and annually	Teachers	134	2.87	1.140	-1.14	.255
		Principals	34	3.12	1.008		

NB: X= Mean, SD= Standard deviation, P-Value at $\alpha=0.05$, 1-1.49=strongly disagree, 1.5-2.49=disagree, 2.5-3.49=undecided, 3.5_4.49=agree and >4.5 =strongly agree.

The table 5 describes about effective measure have taken to improve the management of school grant budget in their schools. As presented on item 1 of table 5, respondents were asked to rate principals with the mean score of ($X= 3.56$, $SD = 1.078$) were agreed that the effective measure have taken to improve the management of school grant budget. Similarly, teachers with the mean value of ($X= 3.12$, $SD= 1.055$) were undecided. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.16 and p-value= .032 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude

that the effective measure has taken to improve the management of school grant budget in the study area.

Concerning table 5 item 2, respondents were asked to rate whether or not the stake holders were checking available financial resources, principals with the ($X = 3.59$, $SD = 1.104$) were agreed and teachers with the ($X = 3.57$, $SD = .5792$) were agreed the stake holders were checking available financial resources. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. As presented in the table 5, the computed t-test of $t\text{-value} = -.083$ and $p\text{-value} = .001$ indicates there is significant difference of the responses of respondents at $p = 0.05$ levels. From this one can possible to say that stake holders were following up and checking available financial resources were low in the study area.

There is a risk that support for budgeting and monitoring will focus on compliance with processes, rather than on effective resource management; Involving stakeholders in decisions about spending and the follow-up review of outcomes; Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102).

Table 5 item 3 shows views of the participants regarding the measure can bring change in your school finance. The principals had a mean value of (3.76) were agreed and a standard deviation of (1.075 and that of teachers had a mean value of ($X=2.57$) were undecided and a standard deviation of ($SD=1.210$). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the measure can bring change in your school finance significant difference between with their response, t-test was computed. Therefore, as the computed independent sample; $t\text{-value} = -5.23$ and $P\text{-value} = .000$, indicated, there is significant difference in the response of principals and teachers at $p = 0.05$ confidence level. From this one can possible to say that the measure can bring change in your school finance in the study area.

As indicated in item 4 of table 5, participants were asked to rate their agreement level regarding the school purchasing is carried out according to the guidelines, the principals had a mean value of ($X=3.59$) were agree and a standard deviation of ($SD=1.104$) and that of

teachers mean value of ($X=3.15$) were undecided and a standard deviation of ($SD=1.080$). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the school purchasing is carried out according to the guidelines. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; $t\text{-value} = -2.11$ and $P\text{-value} = .037$, indicated, there is significant difference in the response of principals and teachers at $p = 0.05$ confidence level. From this one can understand that the school purchasing is carried out according to the guidelines.

Schools were given autonomy to spend funds on those inputs which they thought were most appropriate, in consultation with a set of MoE guidelines. However, in this model a significant portion of the grant funds were unspent (around 20 percent), especially in small and needy schools, who faced a large administrative burden in processing the grant, compared to larger schools (Deffous et al. 2011:22) Deffous et al. (2011: 22) draw on interview data to suggest that this shows that allocating more funds to more disadvantaged schools alone is not sufficient; the funds need to be properly utilized,' with the complexity of the grant guidelines and lack of capacity among teachers and principals constituting a key limiting factor in the effectiveness of the grant for addressing issues of equity of access and quality.

With regard to item 5 of table 5, principals and teachers with the ($X = 3.82$, $SD = .9365$) and ($X = 3.90$, $SD = .5864$) respectively were agreed on the school furniture, lab. Equipment and other goods purchased on the bases of their quality. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. To check whether there is difference with their responses, independent sample t-test was computed. As the data the $t\text{-value} = -617$ and $p\text{-value} = .001$ shows there is significant difference between with the responses of the two groups at $p = 0.05$ confidence level. From this one can understand that the school furniture, lab. Equipment and other goods purchased on the bases of their quality.

Amare (1999) stated that the scarcity of educational material in the required quality, quantity and underutilization of the existing resource are some of the most essential factor that affect the accomplishment of the educational objectives.

With regarding to the response of interviewee about goods and stationary purchased by school grant budget was good quality. Therefore, most of the respondents said that goods and

stationary purchased by schools were not good quality. And some other respondents agreed that the quality of purchased goods and stationary was based on purchasers' capacity to check the quality of goods and stationary materials. The school principals should select experienced personals in order to purchase the quality of goods and stationary materials.

With respect to item 6 of table 5, participants were requested to indicate whether or not school is regularly carrying out the financial practices and implementation reports to the staff members and student parent. As stated the two mean scores i.e. principals ($X= 3.65$, $SD= .9811$) and teachers ($X= 3.84$, $SD= .7742$) were agreed about school is regularly carrying out the financial practices and implementation reports to the staff members and student parent. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer range to each other. Thus, the school is regularly carrying out the financial practices and implementation reports to the staff members and student parent. To check whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; $t\text{-test}= 1.247$ and $p= .016$, indicated, there is significant difference in the response of principals and teachers at 0.05 confidence level. From this one can understand that school is regularly carrying out the financial practices and implementation reports to the staff members and student parent.

As indicated in table 5 of item 7, participants were requested to describe whether the schools were carrying out auditing frequently. Accordingly, the principals had a mean value of ($X= 2.41$) were disagree and a standard deviation of ($SD= 1.104$) while that of teachers gave the mean value of ($X= 1.89$) were disagree and a standard deviation of ($SD= .9550$). Comparing the two deviations, the mean deviation of both groups closer to equal range indicating both respondents disagree on the premise i.e. the schools were carrying out auditing frequently. The computed independent sample $t\text{-value}= -2.764$ and $p\text{-value}= .006$, indicates that, there is significant difference in the response of the two groups at $p= 0.05$ confidence level. From this one can possible to say that the schools were not carrying out auditing frequently.

On the other hand, Interviewee reported that: "In case of the practice of auditing in their school frequently, most of the interviewee replied that due to the practices of auditing their school budget annually by professionally qualified finance officers were low. In the case the school grant budget should be audited timely by professionally qualified and enough skilled finance auditors frequently."

Concerning table 5 item 8, respondents were asked to rate whether or not the school principals are managing school finance effectively, principals with the ($X = 3.06$, $SD = 1.013$) were undecided and teachers with the ($X = 2.78$, $SD = .1014$) were undecided the school principals were managing school finance effectively. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more reliable with their response than principals. As presented in the table 5, the computed t-test of $t\text{-value} = -1.41$ and $p\text{-value} = .159$ indicates there is no significant difference of the responses of respondents at $p = 0.05$ levels. From this one can understand that the school principals were not managing school finance effectively.

With respect to item 9 of table 5, participants were requested to indicate whether or not schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. As stated the two mean scores i.e. principals ($X = 3.12$, $SD = 1.008$) and teachers ($X = 2.87$, $SD = -1.140$) were undecided about the schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the principals were regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. To check whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; $t\text{-test} = -1.14$ and $p = .255$, indicated, there is no significant difference in the response of principals and teachers at 0.05 confidence level. Form this one can understand that the schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually were shown as low.

4.3.4. The extent of school grant management implemented/practiced to improve school facilities and classroom instructions

Since 2009, in Ethiopia school grants have been allocated to all public primary and secondary schools and alternative basic education centers (ABEC). This grant was introduced to cover schools' running costs and improve the quality of education. In schools, the emphasis is placed on inputs that serve the quality of education objective, such as teaching and learning materials, paying for temporary teachers and maintaining and renovating school facilities.

Table 6 the extent of school grant management implemented/practiced to improve school facilities and classroom instructions

No	Items	Respondents	No	X	SD	t-value	P-value
1.	The extent of available materials in the system is effectively used for classroom instructions.	Teachers	134	2.70	.909	-3.347	.001
		Principals	34	3.29	.970		
2.	The school grant implemented and practiced to improve school facilities and classroom instructions	Teachers	134	1.83	.851	-5.456	.000
		Principals	34	2.76	1.01		
3.	The level of involvement of users in the planning of school facilities are important	Teachers	134	3.20	.926	-1.788	.076
		Principals	34	3.53	.960		
4.	School is regularly carry out the financial practices/implementation reports to the staff member and student parent	Teachers	134	2.86	.997	-6.671	.000
		Principals	34	4.09	.792		
5.	PSTA, vice principals, department heads, co-curricular club leaders involved in the management of school finance.	Principals	134	1.89	.936	.597	.022
		Teachers	34	1.79	.640		
6	School principals, financial officers carrying out their duties according to the financial guidelines.	Teachers	134	3.05	.991	-2.871	.005
		Principals	34	3.58	.891		

Direction: X= Mean, SD= Standard deviation, P-Value at $p= 0.05$, 1-1.49= very low, 1.50-2.49= low, 2.50-3.49= moderate, 3.50-4.49= high and 4.50-5.00= very high.

Item 1 of table 6 shows that, teachers' s with ($X = 2.70$, $SD = .9096$) and principals with ($X = 3.29$, $.9701$) responded that, the available materials in the system are effectively used for classroom instructions at moderate level. The significance value ($P\text{-value}=001$) is less than 0.05 shows there is significance difference between the opinion of principals and teachers. Therefore, from the data obtained it seems that the extent of available materials in the system is used for classroom instructions at satisfactory level.

As indicated in item 2 of table 6, teachers with ($X = 1.83$, $SD = .851$) and principals ($X = 2.76$, $SD = 1.01$), the teachers answered that, the school grant implemented and practiced to improve school facilities and classroom instructions are at were low level and the principals responded moderate. The significance value (P-value) .000 is less than 0.05 shows there is significance difference between the opinion of principals and teachers. From the above response it can conclude that the school grant implemented and practiced to improve school facilities and classroom instructions is not at satisfactory level.

As it can be seen from table 6 item 3, respondents were asked whether the level of involvement of users in the planning of school facilities are important with teachers ($X = 3.20$, $SD = .926$) and principals with ($X = 3.53$, $SD = .960$) responded at moderate and high level respectively. The significance value (P-value) .076 is greater than 0.05 shows there is no significance difference between the opinion of principals and teachers. The data found from respondents indicated that the activity of planning alone without the participation of stakeholders to be involved in the process.

This indicates that even though the plan for material resources were being prepared by the respective schools, the involvement of stakeholders in the activity of planning for material resources was low. This perception was supported by UNESCO (1992) which indicated that the success of a plan requires the involvement of all concerned bodies. In the context of the secondary schools, principals, department heads, school support staffs' supervisors and the community (PSTA) should participate in material resources planning to achieve the desired educational objectives of the school. Thus, it looks like that there is no satisfactory involvement of users in educational materials planning process.

Item 4 of table 6 shows that, teachers with ($X = 2.86$, $SD = .997$) and principals with ($X = 4.09$, $.792$) were responded on the school is regularly carry out the financial practices/implementation reports to the staff member and student parent moderate and high respectively. The significance value (P-value) .000 is less than 0.05 shows there is significance difference between the opinion of principals and teachers. Thus, from the above analysis, it could be concluded that the school regularly carry out the financial practices/implementation reports to the staff member and student parent at the sampled school were satisfactory.

With regard to item 5 of table 6, questions raised for respondents to rate whether or not the PSTA, vice principals, department heads, co-curricular club leaders involved in the management of school finance, teachers with the ($X = 1.89$, $SD = .936$) and principals with ($X = 1.79$, $SD = .640$) replied that, there was low level of PSTA, vice principals, department heads, co-curricular club leaders involved in the management of school finance. The significance value (P-value) .022 is greater than 0.05 shows there is no significance difference between the opinion of principals and teachers. The data found from respondents indicated that the PSTA, vice principals, department heads, co-curricular club leaders involved in the management of school finance were under expected level.

As it can be seen from table 6 item 6, respondents were asked whether the school principals, financial officers carrying out their duties according to the financial guidelines with teachers ($X = 3.05$, $SD = .991$) and principals with ($X = 3.58$, $SD = .891$) responded at moderate and high level respectively. The significance value (P-value) .005 is the same as 0.05 shows there is significance difference between the opinion of principals and teachers. The data found from respondents indicated that the school principals, financial officers carrying out their duties according to the financial guidelines.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This part of the study deals with the summary of the major findings of the study, conclusion drawn on the bases of the findings and recommendations that are assumed to be useful to enhance school grant management practices in primary school of Kaffa zone.

5.1 Summary of Major Findings

The purpose of this study was to investigate the practice and challenges of school grant management in government primary schools of Kaffa Zone. The study also tried to answer the following basic research questions:

1. How decisions related to school grants are made in the schools?
2. What are the major challenges face school leaders managing the school grant?
3. How effective are the measures taken to improve the management of the school grant?
4. To what extent do school grant management implemented/practiced to improve school facilities and classroom instructions.

To answer these questions, the descriptive survey design was employed. To this effect, the study was conducted in eight government primary schools from the sampled three Woredas and one administrative town. A total of 134 teachers and 34 principals were selected by using simple random sampling and purposive sampling techniques respectively. To triangulate the data obtained from principals and teacher questionnaires were held and interview was also held with 4cluster supervisors, 8 PSTA and 8 KETB heads purposefully sampled members. Both quantitative and qualitative data collected from different sources were arranged, organized and presented in a way to properly answer the research questions. The closed-ended items across sub-categories were computed and analyzed using frequency, percentage, mean scores and standard deviation.

As the percentage used to analyze the background information, the mean and standard deviation served as the basis for interpretation of the data as well as to summarize in simple and understandable way. Apart from this, t-test was used to test statistically significant difference between the mean scores of the two independent variables (principals and teachers). The existing response difference was tested at 0.05 significant levels. Data obtained from the, one-to-one interview and document analyses were analyzed through narration and triangulation. Having this, the study came up with the following major findings:

5.1.1 The decisions related to school grants are made in the schools

- As the finding of the study reveals that, majority of respondents confirmed the staffs are well oriented about the school grant guideline and management in their primary school was low. Therefore, one can possible to say that staffs are not well oriented about the school grant guideline and management in the study area.
- Regarding the school grant budget distribution is fast and timely that schools can spend it in their academic year was low. Hence, one can deduce that distribution of school grant budget cannot fast and timely that schools cannot spend it in their academic year for school improvement in primary schools of Kaffa zone.
- As the finding of the study reveals that, majority of respondents confirmed the extent to which schools use their own bank account for school grant budgets were low. Hence, one can possible to say that schools do not use their own bank account for school grant budget.
- The majority of teacher, principals and interview respondents asserted that regarding schools have human resource like accountant, cashier internal audit were very low. However, one can understand that the schools have not human resource like accountant, cashier internal audit.
- As presented in the study and the findings obtained from questionnaires, interview and document review participants asserted that schools use financial and material income expenditure formats, receipts and voucher properly was low. Therefore, from the above analysis, it can be concluded that the schools did not use financial and material income expenditure formats, receipts and voucher properly.

5.1.2 The major challenges face school leaders managing the school grant

As the finding of the study reveals that, majority of respondents confirmed shortage of the school grants management skill on the part of principals was undecided. From this, one can conclude that there was shortage of the school grant management skill on the part of principals at sampled primary schools of Kaffa zone.

- ❖ As the finding of the study reveals that majority of respondents confirmed, they agreed about inappropriateness of SMART financial plan in the schools. From this, one can understand that the inappropriateness of SMART financial plan in the primary schools.

- ❖ Concerning there is lack of internal controlling in schools; findings were show that respondents agreed about the issue. From this, one can conclude that there is lack of internal controlling system in the schools.
- ❖ As presented in the study and the findings obtained from participants on questionnaires and interview asserted that, there is lack of training for financially responsible bodies were strongly agreed. Hence, it was possible to say that training for financially responsible bodies were poor.
- ❖ According to inadequacy and incompetence of accountants in the schools; the interview and questionnaires participants were strongly agreed with the issue. From this idea, one can understand that inadequacy and incompetence of accountants in their schools were the main problem of the schools.
- ❖ With regarding to lack of professional support and follow up from woreda, the response of the respondents was agreed with the issue on study. From this one can understand that the professional support and follow up from the woreda was low.
- ❖ The majority of the responds revealed that, the annual budget for school is not enough for accomplishing educational activities of academic year were agreed. Therefore, it was possible to say that the annual budget for schools was not enough for accomplishing educational issues of academic year.

5.1.3 The effective measures taken to improve the management of the school grant

The following are the findings about the effective measures taken to improve the management of the school grant.

- As the finding of the study reveals that majority of respondents confirmed, the schools carrying out auditing frequently were low. Therefore, from the above analysis, it can be concluded that the schools cannot carry out auditing frequently in the study area.
- Accordingly, majority of respondents confirmed that the school principals are managing school finance effectively were undecided. However, one can understand that the school principals are not managing school finance effectively.
- The majority of teacher, principals and interview respondents asserted thatschoools regularly report the financial expenditure to the concerned body; monthly, quarterly, semiannually and annually was undecided. However, it is possible to understand that, schools did not regularly report the financial expenditure to the concerned body monthly, quarterly, semiannually and annually.

5.2 Conclusions

Based on the major findings listed above, the following conclusions were drawn:

- ❖ This study identifies those activities which focus on staffs was not well oriented about the school grant guideline and management. Therefore, one can possible to say that shortage of staff orientation about the school grant guideline and management was the problem in administration of school grant and other financial resources in the study area.
- ❖ As we perceived from the major findings, the distribution of school grant budget cannot fast and timely and schools cannot spend it in their academic year for school improvement in primary schools of Kaffa zone. This implies the distribution of school grant budget cannot fast and timely that hinders schools not to spend it in their academic year for school performance.
- ❖ As the finding of the study reveals that, schools do not use their own bank account for school grant budget; schools have not human resource like accountant, cashier internal audit, schools did not use financial and material income expenditure formats, receipts and voucher properly. As the result, primary schools of Kaffa zone failed to manage educational financial resources to achieve educational objectives and failed to plan for the efficient use of available financial resources properly.
- ❖ The study identified the major challenges face school leaders managing the school grant budget includes: shortage of the school grant management skill on the part of principals, inappropriateness of SMART financial plan, lack of internal controlling system in the schools, inadequate training for financially responsible bodies, As the result, all interviewed participants & document analysis confirmed that, principals were more focused on only instructional activities. Therefore, it can be concluded that unless those factors affecting managing educational finance resources implementation were improved, the goal of managing school grant will not be achieved.
- ❖ As revealed by the majority of the respondents, the major challenges which hinder the school grant management practice were absence of competent accountants in their schools, the professional support and follow up from the woreda; the annual budget for school is not enough for accomplishing educational problems of academic year. Due to this, it can be concluded that unless those factors affecting managing educational financial resources management were improved, the goal of managing educational quality will not be achieved.

- ❖ Concerning, the measures taken to improve the management of the school grant as the findings were witnessed that tasks like the schools cannot carry out auditing frequently, the school principals are not managing school finance effectively, schools did not regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. Therefore, it can be concluded that unless those factors affecting managing school grant were improved, the goal of managing all educational resources will not be achieved.

5.3 Recommendations

In this study, a number of problems that impede the successful implementation and practices of managing school grant in the sampled primary schools were identified. Based on the findings and conclusions reached the following possible solutions are recommended so as to increase the managing systems of the school grant in the schools.

- The finding of the study indicated that, the distribution of school grant budget was not fast and timely that hinders schools not to spend it in their academic year for school performance. As the result, primary school of Kaffa zone fail to manage educational financial resources to achieve educational objectives and fail to plan the efficient use of available financial resources properly. Therefore, it is advisable for Regional Education Bureau, Zone education department and woreda education office should develop the practices of distributing the school grant fast and timely to spend it in their academic year.
- The finding of this study showed that, qualified and enough finance officers is the problem in the primary school of Kaffa zone. Therefore, one can conclude that the primary schools of Kaffa zone failed to manage school grant and other financial resources in order to achieve educational objectives. It would be advisable that, woreda education office should achieve educational objectives by employing qualified and competent financial officers for the effective use of available financial resources.
- As described in the study, the schools regularly report financial expenditure to the concerned body; monthly, quarterly semiannually and annually were low, schools do not use their own bank account for school grant budget. Furthermore, schools did not use financial and material income expenditure formats, receipts and voucher properly. Hence, It is advisable for school principals, they should report all financial expenditures

monthly, quarterly, semiannually and annually for all concerned bodies; should use school bank account for school grant budget; use financial and material income expenditure formats, receipts and voucher properly.

- The findings of study revealed, there is inadequate training for responsible bodies in school grant management and using other financial resource, the support from woreda education office in terms of provision of funds needed to purchase educational material resource is not enough, there is lack of proper distribution of school grant. It is advisable for WEO and Zone education department allocate adequate budget for training and building the management skills, support funds needed to purchase, proper distribution of educational materials and it is advisable for the school leaders should design the project and invite different stakeholders like, NGOs and welfares to build the standardized training for responsible bodies in primary schools.
- Finally, Regional Education Bureau were recommended to set a schedule for professional training and capacity building program for teachers, school support staffs, vice principals and school principals to be achieved in the area of managing school grant budget.

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APPENDIXES

APPENDIX- A **JIMMA UNIVERSITY**

COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCE

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Questionnaire to be filled by teachers and school principals

Dear respondent, the purpose of this questionnaire is to collect information on practice and challenges of school grant management in government primary schools of Kaffa zone. You are invited to participate in the study and the response you provide will have a paramount importance for the successful accomplishment of the study. Your responses will be used only for academic purpose and would be accorded strictly confidential. Thus, I kindly request you to read through the questionnaire carefully and give your genuine response. I also kindly urge you to note the following directions before you start filling the questionnaire.

1. You do not need to write your name on the questionnaire.
2. Read carefully each questions and use a tick mark to your response of each closed-ended items from the given scales.
3. Write briefly your response for open- ended questions.
4. Please, give appropriate response based on your experience and context of your school.
5. Please do not leave the questions unanswered.

Thank you in advance for your participation

PART 1: GENERAL INFORMATION

Please fill out the blank space or tick (✓) your response where appropriate.

1. Woreda----- Town-----
2. Work place; Name of school-----
3. Your Sex and age:
 - 3.1 Your Sex: Male Female
 - 3.2 Your Age 20-24 25-29 30-34 35-39 40-44 45 and above
4. Academic qualification, Certificate. Diploma First- degree MA/MS/ degree
5. Experience: A) 1-5 years B) 6-10 years C) 11-15 years
D) Above 15 years

Part 2: Respondents' perception about school grant management in education

1. Please indicate your level of agreement on how decisions related to school grants are made in the schools by putting thick mark (✓) for one of the given options (1-1.49= very low, 1.50-2.49= low, 2.50-3.49= moderate, 3.50-4.49= high and 4.50-5.00= very high)

R.NO	Description	Rating scale				
		1	2	3	4	5
1	School leadership is well oriented about the school grant guideline and management.					
2	Staff is well oriented about the school grant guideline and management.					
3	School grant guide (printed manual) is available in all schools, educational and finance offices.					
4	The school committee (PSTA) is empowered to decide the priority needs to spend a school grant.					
5	School grant budget distribution is fast and timely that schools can spend it in their academic year					
6	Schools use their own bank account for school grant					
7	Schools have human resource like accountant, cashier internal audit					
8	Schools are provided financial and material income and expenditure formats, receipts and vouchers properly					
9	Schools use financial and material income and expenditure formats, receipts and voucher properly					

2. What are the major challenges face school leaders managing the school grant?

Please rate to the following challenges may affect the school grant management system in your school.

Direction: 1-1.49=strongly disagree, 1.5-2.49=disagree, 2.5-3.49=undecided, 3.5_4.49=agree and >4. 5=strongly agree.

SN	Item	Code				
		5	4	3	2	1
1	Shortage of school grants management skill on the part of principals					
2	Inappropriateness of SMART financial plan in the school					
3	There is lack of internal controlling in the school					
4	Lack of training for financially responsible bodies.					
5	The schools lack timely auditing practices.					
6	There is misuse and abuse of school grants rules and regulations.					
7	Inadequacy and incompetence of accountants					
8	Delays of school grant budget from woreda to the schools.					
9	Lack of professional support and follow up from the woreda					
10	Lack of stake holders participation on budget preparation and execution					
11	The annual budget for school is not enough for accomplishing academic year.					

3. How effective are the measures taken to improve the management of school finance?

Please rate to how effective are the measures taken to improve the management of the school grant in your school by putting “X” mark(x) in one of the boxes against each statement.

Direction: X= Mean, SD= Standard Deviation, P-Value at a=0.05, 1-1.49=strongly disagree, 1.5-2.49=disagree, 2.5-3.49=undecided, 3.5_4.49=agree and >4. 5=strongly agree.

SN	Item	5	4	3	2	1
1	Effective measure have taken to improve the management of school grant					
2	The stake holders were checking available financial resources					
3	Measure can bring change in your school finance					
4	In your school Purchasing is carried out according to the guidelines					
5	School furniture, lab. Equipment and other goods purchased on the bases of their quality.					
6	School is regularly carrying out the financial practices and implementation reports to the staff member and student parent.					
7	Your school is carrying out auditing frequently					
8	School principals are managing school finance effectively.					
9	Your school regularly report financial expenditure to the concerned body; monthly, quarterly semiannually and annually					

4. To what extent of school grant management implemented/practiced to improve school facilities and classroom instructions

Please rate to what extent of school grant management implemented/practiced to improve school facilities and classroom instructions in your school by putting “X” mark(x) in one of the boxes against each statement.

Direction: X= Mean, SD= Standard Deviation, P-Value at $\alpha=0.05$, 1-1.49=strongly disagree, 1.5-2.49=disagree, 2.5-3.49=undecided, 3.5_4.49=agree and >4.5 =strongly agree.

No	Items	5	4	3	2	1
1.	The extent of available materials in the system is effectively used for classroom instructions.					
2.	The school grant implemented and practiced to improve school facilities and classroom instructions					
3.	The level of involvement of users in the planning of school facilities is important					
4.	School is regularly carry out the financial practices/ implementation reports to the staff member and student parent					
5.	PSTA, vice principals, department heads, co-curricular club leaders involved in the management of school finance.					
6	School principals, financial officers are carrying out their duties according to the financial guidelines.					

APPENDIX- B
JIMMA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Items to be filled by cluster supervisors

Dear Respondent

The purpose of this interview questions is to collect depth data for the study which attempts to investigate on the practice and challenges of school grant management in primary school of Kaffa zone, which is required for the partial fulfillment of masters of art in school leadership. The success of this study depends on your genuine response and the result of this study will help to give important recommendation on practice and challenges of schools' grant

management to a concerned body.

Thank you in advance!

Part 1: Personal Information

1.1. Your position in the school _____

1.2.Age _____

1.3.Sex _____

Part 2: - Interview Questions to cluster supervisors.

Questions related to practice and challenges of school grant management in your schools.

2.1. When principals plan and carry out their school budget, do they involve stakeholders?

2.2. Do schools have qualified and enough finance officers? If your answer is no; what is the best solution to alleviate the problem?

2.3. Is there the practice of auditing in your school?

2.4. How competent are finance offices to carry out accounting work, auditing and reporting of educational finance on a regular base?

2.5. Have school leadership are well oriented about the school grant guideline and management?

2.6 Is school grant cash paid to school sufficient to fill financial gap?

2.7 Goods and stationary purchased by school grant budget are good quality?

2.8 How effective are the school principals in terms of school financial administration?

2.9 Had school grant be the only financial source, school will face great challenges to run teaching learning process?

2.10 Is the schools use its own bank account for the school grant?

2.11. Do you have comments or suggestions on the practice of school grant management in your school?

APPENDIX- C

የጅምዩኒቨርሲቲ

የስነ-ትምህርት እና የስነ-ባህሪ ሳይንስ ኮሌጅ
የትምህርት እቅድና ስራ አመራር ትምህርት ክፍል

ተቀጽላ ር፤

ይህ መጠይቅ በካፋ ዞን በሚገኙ አንደኛ ደረጃት/ቤቶች የስልጠና ቦርድና ወተመህ ነው፡፡

ውድ ስልጠናቦርድና ወተመህ

በካፋ ዞን በሚገኙ አንደኛ ደረጃት/ቤቶች የፈደራል መንግስት ድጎማ ገንዘብ ቁጥጥርን በተመለከተ ስልጠና ቦርድና ወተመህ ለሚጠናው የዳሰሳጥናት መረጃ የማሰባሰብ ነው፡፡ይህንን ዓላማ ለማሳካት የእናንተ ትብብር ወሳኝ ሚና አለው፡፡ ጥናቱ ም ውጤታማነት በቅንነትና ታማኝነት በምትሰጡት መልስ ተመርኩዞ ነው፡፡

የምትሰጡት ምላሽ የማንም ወገን ተላልፎ የማይሰጥና የዚህጥናት አገልግሎት ብቻ የሚውል በመሆኑ በሙሉ መተማመን እንድትሞሉ በትህትና እጠይቃለሁ፡፡በየትኛውም ገጽ ላይ ስም አይጻፍም! ለትብብራችሁ በቅድሚያ አመሰግናለሁ፡፡

1. የኃላፊነት

1.1 ወረዳ _____

1.2 ት/ቤት _____

1. 3 ያታ 1.ወንድ 2.ሴት

1. 4 ዕድሜ

20-24 25-29 30-34 35-39

40-44 45 ና ከዚያበ ላይ

1.5 የሥራ ልምድ 1-5 አመት 6-10 አመት 6 -15 አመት

ከ 15 አመት በላይ

a. የትም/ደረጃ 10ኛ በታች 10ኛ ድፕሎማ ድግር

2) ጥያቄዎችን ካነበቡ በኋላ እባኩን ሀሳቦን በአጭሩ ይግለጹ፡፡

2.1. የት/ቤቱ ዕቅድ እናተግባሪ ላይ ባለድራሻ አካላትን ያሳትፋል? -----

2.2. በአግባቡ የሰለጠኑ ገንዘብ አያያዝ ሠራተኞች አሉ? መልስ የለም ከሆነ ችግሩን የመፍታት ምን ምሪጥ ተሞክሮዎችን ተጠቅማቸዋል?-----

2.3. ምን አይነት የገብና ወጪ አጠቃቀም ችግር በተግባር በት/ቤቱ ውስጥ ታይቷል?--

2.4. በት/ቤቱ ኦዲት ተደርጎ ይታወቃል?-----

2.5. ሠራተኞቹ በገንዘብ አያያዝ፣ አጠቃቀም፣ የሒሳብ ቁጥጥር እና ሪፐርት ከማድረግ ረገድ ምን ያህል በዕውቀት የተካኑ ናቸው?-----

2.6. የት/ቤቱን ገንዘብ አያያዝ፣ አጠቃቀም ዙሪያ ስልጠና ተሰጥቶ ያውቃል?-----

2.7. በት/ቤቱ ገንዘብ አያያዝ እና አጠቃቀም ዙሪያ አስተያየት አሎት?