MADDA WALABU UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF MANAGEMENT (GENERAL BUSINESS)

THE IMPACTS OF SCHOOL BUDGET ON ACHIEVING QUALITY OF EDUCATION IN DIBE GEYA PRIMARY SCHOOL OF TELTELE WOREDA

A RESEARCH PROPOSAL SUBMITTED TO MADDA WALABU UNIVERSITY, COLLEGE OF BUSINESS AND ECONOMICS, IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARDS OF THE BACHELOR OF THE ART DEGREE IN MANAGEMENT (GENERAL BUSINESS)

BY:

ABDULAZIZ KEDIR

ADVISOR: DEJENE TEFA (MBA)

JANUARY, 2023

BALE-ROBE/ETHIOPIA

ACKNOWLEDGMENTS

First and most great thanks are given to almighty Allah helped me in every aspect of my life. Next, I greatly appreciate and thank my Advisor Mr. Dejene Tefa for giving me his time to advice me through reading of the proposal paper, valuable comments, suggestion and his kind full appreciation. I would like to thanks Madda Walabu University, especially college of business and economics for designing this program. Finally, I would like to thanks for all who are with me.

TABLE OF CONTENTS

CHAPTER ONE.....1

1. INTRODUCTION.....1

1.1. Background of the study.....1

1.2. Statement of the Problem.....2

1.3. Objective of the study.....3

1.3.1. General objective.....3

1.3.2. Specific objectives.....4

1.4. Research Question.....4

1.5. Significance of the study.....4

1.6. Delimitation (scope) of the study.....4

1.7. Limitation of the study.....4

1.8. Operational Definition of Key Terms.....5

1.8. Organization of the study.....5

CHAPTER TWO 2. REVIEW OF RELATED LITERATURE.....6

2.1. Theoretical review.....6

2.1.1. Educational Effectiveness.....6

2.1.2. Budgetary Practices.....6

2.1.3. Performance of primary Schools.....8

2.2. Empirical review.....9

2.3. Conceptual framework.....10

CHAPTER THREE.....11

3. RESEARCH METHOD AND DESIGN.....11

3.1. Description of the study area.....11

3.2. Research Design.....11

3.3. Population, samples and sampling techniques.....11

3.4. Data sources.....12

3.4.1. Primary sources of data.....12

3.4.2. Secondary sources of data.....12

3.5. Data collection instruments.....12

3.5.1. Questionnaires.....12

3.5.2. Interview.....12

3.6. Methods of data analysis.....12
3.7. Ethical consideration.....13
4. WORK AND BUDGET PLAN.....14
4.1. Work plan.....14
4.2. Budget break down.....15
REFERENCES.....16

LIST OF TABLES

Table 4.1. Work plan
Table 4.2. Budget break down

ABSTRACT

The basic aim of the study is conducted the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda. The general objective of the study is to examining the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda. Mixed research method is used as method to triangulation the problem under the study. Teltele Woreda has 26 Selected Primary Schools. Out of these, Dibe Geya Primary School is purposively selected for this study. The total populations are 1600. The equation helps to determine the sample size when the population size is finite. The equation will be explained as follows: 40 sample size. Data for this research will be collected from both primary and secondary sources. Questionnaire and interview are used as data gathering instruments. On the basis and types of data gathered and the instrument used, both quantitative and qualitative techniques of data analysis will be employed.

Key words: **Impacts, Budget, Implementation, Quality, Education**

CHAPTER ONE
1. INTRODUCTION

1.1. Background of the study

The major themes that emerge in assessing school effectiveness have included a focus on teaching and learning, leadership, creating an information-rich environment, creating a positive school culture, building a learning community, continuous professional development, involving parents, and external support and resources (Engel, et al, 2010) . In the Kenya Education Master Plan for Education and Training 1997-2010, it is argued that quality is not mere passing of examinations or certification, but the development of independent, analytical, creative potential of the individual, including critical imagination, spiritual and ethical values. The Master Plan's view that quality education should shift from merely passing exams to include the discovery of talents, development of analytical, cognitive and creative potential; enhanced by efficient and effective management and prudent usage of resources (Ngware et al, 2006). Thus, with a compelling case to foster increasing levels of efficiency and effectiveness in all schools, school budgets have gained a more vital interest.

According to Horngren and Foster (2006), a budget is a quantitative expression of a proposed plan of action by management for a future time period and is an aid to the coordination and implementation of the plan. It is a comprehensive expression of management's operating and financial plans for a future time period and it is usually summarized in a set of budgeted financial statements. The importance of budgets in helping fulfill the organization's goals has been indicated by Dugdale and Lyne (2010) as being the ability to measure and report financial information that is mission critical for the

organization. Besides, performance measures are a central component of management control systems. Making good planning and control decisions requires information about how different subunits of the organization have performed. To be effective, performance measures which include both financial and non-financial measures must motivate managers and employees at all levels of the organization to strive towards achieving the organization goals.

The key for success is effective management of the available resources. Organizations will not be able to achieve the desired performance if they fail to manage their financial resources properly (Waygandt *at el*, 2009). Thus, among the important aspects in improving financial management of public sector organizations like schools are activities such as annual budget planning, delineating the roles of various committee with budget responsibilities, setting criteria for budget allocation, and regular monitoring of the budget (Potter and Powell, 1992). School wide budgets typically incorporate management staff, teaching staff, teaching support staff, general support staff, and material supplies. This resource classification scheme deliberately leaves out capital budgets as it dwells mainly on the operational budgets

Therefore, this study is focused on the investigations of the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda

1.2. Statement of the Problem

Quality education is no doubt a function of availability and appropriate utilization of input resource. According to Wenglinsky (2005) the availability and utilization of human and nonhuman resources determines the efficiency of the school system. Abudul-kareen (2003) asserts that teachers require quality and adequate

resources in order to ensure school success. Financial resource utilization is a concern of financial management which includes the diligent oversight of all actions that affect the use of Coast Guard funds. These efforts include: Obtaining funding to carry out the missions, duties, and responsibilities of the Coast Guard; Exercising good stewardship over the funds provided, by ensuring that they are used for the purposes for which they were meant and in accordance with applicable laws, rules, and policies. To enhance the quality of education, the existing financial resources utilization should be appropriate and accurate in schools. Thus, there is a strong need to create transparent system in schools that clearly indicates the sources of finance as well as its allocation and utilization. The implementation capacity on the other hand is key instrument to guide the development process (Taylor, 2008). 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 in promoting economic development and improvement in the life standard of a society. Supporting the above idea, MoE (2002) has remarked that sufficient budget allocation and proper utilization of the educational budget for the intended purpose is critical issue. It is stated that the financing of education must be efficient and appropriately managed to attain equity and quality of education. Some principals and school government bodies‟ are placed under pressure to manage their schools' financial resources. They are unable to find out practical solutions due to lack of financial knowledge, skills and experience. The success of any educational program is depends on how schools manage and utilize their financial, material and equipment effectively and efficiently (UNESCO, 2013).

According to Oromia Education Bureau annual educational report of 2022, from the total budget allocated for the quality improvement purpose in the schools, was misused due to inappropriate utilization. Thus, this information together with the researcher's experience i.e. working as a director in schools indicate that there is a sign of improper financial resources utilization in the schools. On the other hand, no studies have been undertaken in the woreda in this concern. Based on these, the researcher initiate to conduct around this area. Therefore, this study is focused on the investigations of the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda.

1.3. Objective of the study

1.3.1. General objective

The general objective of the study is to examining the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda

1.3.2. Specific objectives

The specifics objectives of this study are the following:

- To explore the practices of budget implementation on achieving quality of education in Dibe Geya Primary School of Teltele Woreda
- To identify factors affecting budget implementation on achieving quality of education in Dibe Geya Primary School of Teltele Woreda
- To suggest possible solutions for the problems.

1.4. Research Question

- What are the practices of school budget implementation on achieving quality of education in Dibe Geya Primary School of Teltele Woreda?
- What are the factors affecting school budget implementation on achieving quality of education in Dibe Geya Primary School of Teltele Woreda?
- What are the suggest possible solutions for the problems?

1.5. Significance of the study

This purpose of this study is to examining the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda. Hence, the findings of the study will therefore, have a significant importance for Teltele Woreda Education Office and Teltele Woreda administrative office. In addition, the study is helps as an input for those who is motivated to conduct research for further investigation in other regions and or country.

1.6. Delimitation (scope) of the study

In order to manage the research properly and effectively, deciding its scope is important. This study is delimited to the investigation of the impacts of school budget on achieving quality of education in Dibe

Geya Primary School of Teltele Woreda. Because of time and other resources required for data collection, the study is delimited to Dibe Geya Primary School of Teltele Woreda. The researcher chooses the above listed research area because of its proximity to collect data to conduct the research.

1.7. Limitation of the study

In this study, the researcher will faces challenges like: Unavailability of adequate and reliable material for reference purpose.

1.8. Operational Definition of Key Terms

Challenges:-A difficulty especially one that make confront, the action.

Woredas:- Lower than the zone division or area marked of developed for administrative

purpose with defined authority.

Principals:-The administrative head and proportional leader in school.

Financial Resource Management: -is the process in which the school manages and uses its financial resources optimal to achieve school objective.

Finance:-definition, pertaining to monetary receipts and expenditures; pertaining or

relating to money matters; pecuniary.

Control: to check, test, or verify by evidence or experiments; to incorporate suitable

controls.

1.8. Organization of the study

The study is comprised five chapters. The first chapter deals with background of the study, statement of the study, objective of the study, basic research questions, delimitation of the study, and limitation of the study. The second chapter focuses on review related

literature. The third chapter focuses on research method and design of the study. The fourth chapter focuses on data analysis and interpretation. The last chapter focuses on the finding, conclusion and recommendation of the study.

CHAPTER TWO

2. REVIEW OF RELATED LITERATURE

2.1. Theoretical review

2.1.1. Educational Effectiveness

Tooley and Guthrie (2007) state that the key aim of reform of education administration is the creation of a style of school that is to be more economic, efficient and effective, and modeled on private sector ideals. This implies that increased attention to efficiency and effectiveness in a given level of expenditure can lead to better educational benefits. The UN special report (2012) observes that financial constraints are the main reasons that cause children to drop out of schools. Therefore, in order to ensure educational effectiveness there is need to enhance control of funds in schools and this can be achieved through budgeting. Townsend (2007) emphasizes that the national policy of school effectiveness evaluation has changed gradually and this has been coupled by increased demands on accountability from the society. Thus, budgeting can assist in ensuring accountability in the use of funds and this can lead to increased effectiveness in schools.

2.1.2. Budgetary Practices

A well-integrated budgeting process can provide better program and financial decisions that can lead to improved operations and performance in schools (Dugdale and Lyne, 2010). According to National Advisory Council on State and Local Budgeting (2009), the principles of budgeting process can be accomplished by having budget practices. These practices include; planning and stakeholder involvement, budget allocation or implementation and budget control.

2.1.2.1. Planning and Stakeholder Involvement.

A budget process that is well planned and integrated with other activities of an organization such as management and planning

functions will provide better program and financial decisions that can lead to improved organizational operations (National Advisory Council on State and Local Budgeting, 2009). This means that budgeting practices that involve all stakeholders and incorporates their priorities and needs can have a positive impact in maintaining good relationships with the public and enhancing students and teachers overall impression of the school management. Hartman (2003) argues that budget planning and stakeholders' involvement ensures that realistic expenditures and revenue forecasts are incorporated in the budget. Additionally, planning and stakeholders involvement in the budgeting process acts as a means of providing incentives and a sense of empowerment to teachers and other employees in schools to implement effective practices and achieve the required level of performance.

2.1.2.2. Budget allocation and implementation

According to Breul and Moravitz (2007), the scarcity of resources requires budget allocation decisions to focus on effectiveness of spending public funds. This implies that schools must ensure efficient use of funds through budget allocation by ensuring effective planning, performance measurements and cost measurement. Robinson and Last (2009) affirm that the process of allocating public funds should be guided by the maximization of an appropriate social welfare function. Thus, in allocating and implementing budgets, schools should look for a mix of funds that would maximize their overall performance.

Massy (2007) observes that budget allocation and implementation in schools involves decentralizing responsibilities in order to mitigate problems of conflicts between different stakeholders. Decentralizing budget allocation and implementation enables different departments to be involved in the process and serves as a motivation of improving school performance. National Advisory Council on State and Local

Budgeting (2009) notes that budget allocation and implementation should reflect the priorities and the preferred future state of the school. This helps in making sure that all the stakeholders support the approved budget and this guarantees its successful implementation.

2.1.2.3. Budget Control

Budget control involves using budgets in controlling the operations of an organization (Waygandt at el, 2009). It encompasses the use of budget reports in order to ensure that the planned objectives are achieved. This implies that school departments must prepare periodic reports to the management that analyze any differences between the actual and the planned level of performances. According to Kung at el (2013), budget control provides an organization with the necessary information which is relevant to its operations and performance. Thus, schools can achieve their performance objectives by ensuring effective budget control.

According to Hildreth (2003), the use of budget as a control mechanism makes sure that funds are used according to an established set of objectives and priorities. Additionally, budget control ensures that organizations are able to achieve their objectives in an efficient manner. This suggests that budget control can provide schools management with a means of ensuring that funds are used proficiently towards the achievement of the set performance standard. Breul and Moravitz (2007) observe that budget control serves as a means of placing greater importance on the achievement of the overall objectives of an organization. This implies that budget control assist in ensuring that school management and departments are devoted towards improving performance. Therefore, schools can use budget control in order to facilitate implementation of their strategies thereby improving their performance.

2.1.3. Performance of primary Schools

Students' performance in national examinations is commonly used as a measure of school performance. However, Al-Hamdan and Al-Yacoub (2005) note that this method does not indicate the contribution made by the school towards the achievement of its students. Therefore, in measuring performance of primary Schools, several indicators should be used. This is because the public and communities expect their schools to pursue a range of valued outcomes. According Bendikson at el (2011), three methods can be used to assess the performance of secondary schools and they include; gross productivity, value added and growth analysis. Gross productivity involves looking at the performance of students in a given assessment while value added method tries to assess the contributions made by the school to the students. Finally, growth analysis method assesses the developments and improvements made by the school in terms of its physical resources over time. Sarrico and Rosa (2009) emphasize that in evaluating the performance of primary Schools it is fundamental to include improvements made on its resources.

2.1.4.General Concept of education Quality

Different writers have tried to explicate quality. For instance, according to Hoy (2008), he said that, Quality can be defined by means of identifying longer-term aspire, which helps to define medium term goals and lead to the immediate short-term objectives. By closely specifying objective and determined to achieve them, we find ourselves led towards the achievement of related goods and pursuit of the ultimate aims. The quality is at the heart of education. It influences what students learn, how well they learn and what benefits they draw from their education. The question to ensure that students

achieve decent learning outcomes and acquire values and skills that help them play a positive role in their societies is an issue on the policy agenda of nearly every country (Barrette, 2006). Quality of education associated with high learning achievement improves the quality of human resources and is directly related to increased individual earnings and productivity, economic growth and governments 'ability to alleviate poverty (UNESCO, 2005). Although educators and researchers have yet to agree upon a consensus on the nature of educational quality and its determinants, it is typically measured by higher achievement in examinations (Chapman et al., 2005). Learning is a product of families, communities and peers as well as formal institutions (Rothstein, 2000), and social, economic and cultural factors influence the extent to which family members support children's classroom learning.

Coleman et al. (1966) claimed that family characteristics were more important than formal education for children's learning in the United States. However, based on data from 29 developed and developing countries, Heyneman and Loxley (1983) found that the overall proportion of variance in student achievement was largely associated with school characteristics as compared to student background characteristics particularly in less industrialized countries and that ‗‗the predominant influence on student learning is the quality of schools and teachers to which children are exposed''(p. 1162). In addition to the effects of family and school characteristics, child characteristics such as motivation, academic effort, involvement in household chores, homework and gender influence academic outcomes (Konu and Rimpela, 2002). Moreover, parents who provide support and opportunities to their children to explore and express ideas make a vital contribution to their academic achievement Prasad (2014) Therefore, the Tenner and Detoro, state that, education quality

is a multi-dimensional concept and cannot be easily accessed by only one indicator. In other words, different country and people may use different indicators to assess education quality and different strategies to achieve education quality. For assessing school education quality, different indicators or parameters may be developed to measure performance of an education institution in different aspects of input, process and outcome (Tenner& Detoro, 1992).

2.2. Empirical review

Lopez at el (2009) conducted a study to determine the relationship between budget participation and job performance of South Korean Managers mediated by job satisfaction and job relevant information. They used the path model to determine the relationship between budget participation and performance. The findings of their study revealed that there is a strong positive relationship between budget participation and performance of Korean Managers. Lau at el (2005) investigated the interactive effect of budget emphasis, participation and task difficulty on managerial performance. They used a self-administered Likert scale to measure budget participation, managerial performance, budget emphasis and task difficulty. According to their results, high budgetary participation leads to improved managerial performance in tasks that are extremely difficult.

According to kung at el (2013), there is a positive relationship between budget planning and budget emphasis on the performance of the management as well as that of the organization. The aim of their study was to examine the relationship between budget planning, budget emphasis and performance. The study used a seven-pointer Likert scale to measure budget emphasis, budget planning and

organizational performance. Furthermore, Joshi at el (2003) did a study to determine the relationship between corporate budget planning, control and performance evaluation in Bahrain. They used a questionnaire to collect data relating to budget planning, control and performance from companies that were listed on the Bahrain stock Exchange. The results of their study indicated that there is a strong positive relationship between budget planning, budget emphasis and management performance.

Bendikson *at el* (2011) conducted a study to identify the comparative academic performance of secondary schools in New Zealand. They used gross productivity, value added and growth analysis to measure the performance of secondary schools. The results of their study indicated that schools in low and middle class communities were more likely to improve their performance as compared to other schools. Sarrico and Rosa (2009) did a study to measure and compare the performance of Portuguese secondary schools. They used the value added approach in order to measure the performance of secondary schools. They concluded that in measuring school performance others factors besides academic performance should be taken into consideration. Therefore, this study is focused on the investigations of the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda**.**

2.3. Conceptual framework

The research is manly based on the conceptual framework which prepared by the researcher. Based on the conceptual framework, the earlier hypothesis is developed. This research study has mainly five independent variables namely Practices of budget implementation, internal factors, and External factors and one dependent variable i.e.

School budget . The purpose of the study as mentioned above is to find out the relationship between independent variables and dependent variable.

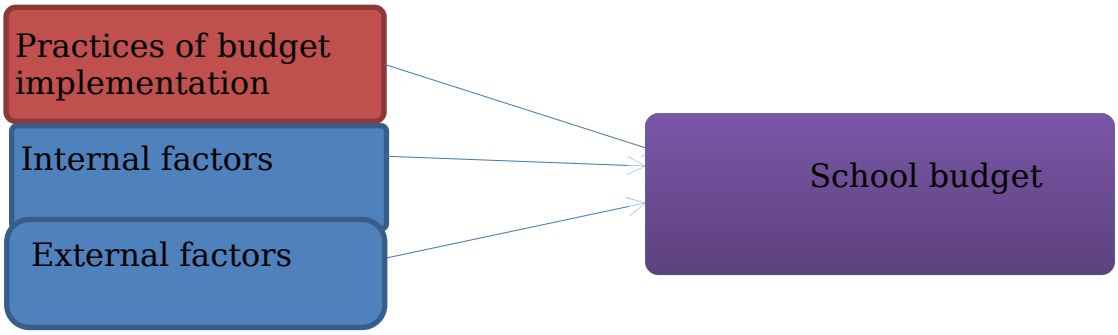


Figure 1.Conceptual framework of the study

Source: Research own work (2022)

CHAPTER THREE

3. RESEARCH METHOD AND DESIGN

3.1. Description of the study area

Teltele Woreda is found in Oromia. The woreda is located in the south part of the country 525 km far away from the capital city of Ethiopia, Addis Ababa (Socio-Economic of TWAO, 2022). Geographically, the woreda is situated at 7^0 3' 30'' N, to 7^0 10' 45’’N latitude north and 39^0 57' 38''E, to $40^0$2'38'' E longitude east.

3.2. Research Design

The research design helps the researcher to obtain relevant data to fulfill the objectives of the study (Churchill &Lacobucci, 2002). According to Kothari (2004) research design is a conceptual structure with in which research is conducted; it constitutes the blue print for the collection, measurement and analysis of data. It ensures that the study will relevant to the problem and that it uses procedures with descriptive research design because the aim of the research is to assess the impacts of school budget on achieving quality of education in Dibe Geya Primary School of Teltele Woreda.

3.3. Population, samples and sampling techniques

A population can be defined as all people or items (unit of analysis) with the characteristics that one wishes to study (Kothari, 2004). Teltele Woreda has 26 Selected Primary Schools. Out of these, Dibe Geya Primary School is purposively selected for this study. The total populations are 1600. The equation helps to determine the sample size when the population size is finite. The equation will be explained as follows: 40 sample size

$$n=\frac{\mathrm{Z}^2\mathrm{pqN}}{E^2\,(\mathrm{N}\text{-}1)+\mathrm{Z}^2 pq}=60$$ Where,

Z -Values of standard variant at 10% confidence interval (Z = 1.64).

P - is the estimated proportion of an attribute that is present in the population.

q- is the estimated proportion of an attribute that is not present in the population.

e- Margin of error considered is 10 %

N = population

3.4. Data sources

Data for this research will be collected from both primary and secondary sources. Basically there are two source of information used for research purpose – primary and secondary source. Primary source are those in which require to conduct a new survey for gathering information at different levels with regard to inquiry. Secondary source are those which are made available or have been collected for other research purpose.

3.4.1. Primary sources of data

Primary sources of data are Teachers, School Principal, Vice Principal, Woreda Education Office Experts and School Based Supervisor.

3.4.2. Secondary sources of data

The secondary sources of data are recorded documents, researches, internets, Published and Unpublished materials and reports.

3.5. Data collection instruments

Questionnaire and interview are used as data gathering instruments.

3.5.1. Questionnaires

A questionnaire is used to collect data from Teachers. A questionnaire is believed to be better to get large amount of data from large number of respondents in a relatively shorter time with minimum cost (Best, 2004). Both open and closed ended questionnaires will be distributed.

3.5.2. Interview

The interview is conducted in Local language. Semi-structured interview is designed to gather data from School Principal, Vice Principal, Woreda Education Office Experts and School Based Supervisor. Interview is one of the commonly used instruments for collecting data (Kothari, 2004).

3.6. Methods of data analysis

On the basis and types of data gathered and the instrument used, both quantitative and qualitative techniques of data analysis will be employed. To get the collected data ready for analysis, the questionnaires will be checked for completion, and then will be classified and tailed by the researcher himself. The characteristics of respondents will be analyzed by frequency and percentage; whereas the main quantitative data will be analyzed by using frequency distribution, percentage, mean scores and standard deviation. On the other hand, qualitative data will be analyzed by transcription, translation, paraphrasing, direct quotation, description and narration of the response of the respondents'.

3.7. Ethical consideration

The purpose of the study will be explained to the participants and their permission to answer questions in the questionnaires or interview guide will be asked. The participants will be informed that the information they provided will be used for study purpose only. Taking this reality in mind, any communication with the concerned bodies will be accomplished at their voluntarily consent without harming and threatening the personal and institutional wellbeing. In addition, confidentiality will be ensured.

4. TIME AND BUDGET BREAK DOWN

4.1. Time and Budget Cost in 2022/2023

Activities	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Identification of The Title										
Gather Necessary Data for the Proposal										
Writing the Proposal										
Proposal submission										
Literature review										
Data collection										
Data analysis										
Research writing										
1st draft research submission										
Final thesis submission and presentation										

4.2 Financial budget

S. No	Description	Duration in ways	Unit	Quantity	Unit cost	Total cost
	Personal expenditure					
1	- Daily expense	10	Day		15.00	150.00
2	- Transportation				140.00	I40.00
3	Service					
4	- Secretary				200.00	200.00
5	- Binding			6	6.00	36.00
6	Stationary material					
7	- Paper			1	90.00	90.00
8	- pen			3		30.00
9	- Floppy disk			16	250	250.00
10	- Photo copy			40	0.5	20.00
11	Miscellaneous					70.00
	Total cost					742.00

REFERENCES

Al-Hamdan, J., & Al-Yacoub, A.(2005). Evaluation of Section Heads' Performance at Kuwait Secondary Schools. *International Journal of Educational Management*, 19, 233-245.

Bendikson, L., Hattie, J., & Robinson, V.(2011). Identifying the Comparative Academic Performance of Secondary Schools. *Journal of Educational Administration*, 49, 433-449.

Blanden, J., P. Gregg & L. MacMillan (2007). Accounting for Intergenerational Income Persistenc: Noncognitive Skills, Ability and Education. *The Economic Journal,* 117 , 500-519.

Breul, J.,&Moravitz, C.(2007). *Integrating Performance and Budgets*. Rowman & Littlefield Publishers, Plymouth.

Dugdale, D., & Lyne, S.(2010). Budgeting Prsctice and Organizational Structure. *Research Executive Summaries Series,* 6, 1-6.

Engel L C., Holford J., & Wilson H. P., (2010). Effectiveness, Inequality and Ethos in Three English Schools. *International Journal of Sociology and Social Policy, 30*, 140 – 154.

Glennerster, R., Kremer, M., Mbiti, I., & Takavarasha, K.(2011). *A Review of the Progress, Challenges and Potential Solutions in the Kenyan Education Sector.* Office of the Prime Minister of Kenya, Nairobi.

Hartman, W.(2003).*School District Budgeting*. Scarecrow Education, Oxford.

Hildreth, B.(2003). *Case Studies in Public Budgeting and Financial Management* , New York, Kendall Hunt Publishing Company.

Horngren, C., & Foster, D.(2006). *Cost Accounting.* Pearson Education Limited, Upper Saddle.

Joshi, P., Mudhaki, J., & Bremser, W.(2003). Corporate Budget Planning, Control and Performance Evaluation in Bahrain. *Managerial Auditing Journal*, 18, 737-750.

Kindiki J (2009). Effectiveness of boards of governors in curriculum implementation in secondary schools in Kenya. *Educ. Res. and Rev*. 4,260- 266

Kothari, C.(2008). *Research Methodology: Methods and Techniques.* New Delhi, New Age International Publishers.

Kothari, C.R. (2008). *Research Methodology: Methods and Techniques. (2nd Ed.).* New Delhi: New Age International

Kung, F., Huang, C., & Cheng, C.(2013). An Examination of the Relationships among Budget Emphasis, Budget Planning Models and Performance. *Management Decision*, 51, 120-140.
Lau, C., Low, L., & Eggleton, I.(2005). The Interactive Effect of Budget Emphasis, participation and Task Difficulty on Managerial Performance: A Cross-Cultural Study. *Accounting, Auditing & Accountability Journal*, 10, 175-192.

Tooley, S. & Guthrie, J. (2007). Budgeting In New Zealand Secondary Schools In A Changing Devolved Financial Management Environment. *Journal of Accounting & Organizational Change, 3*, 4 – 28

Townsend, T.(2007*). International Handbook of School Effectiveness and Improvement; Review, Reflection and Reframing.* Springer, Dordrecht.

UN (2011), *The Promotion Of Equality Of Opportunity In Education*. Geneva, United Nations.

Waygandt, D., Kieso, E., & Kimmel, P.(2009). *Managerial Accounting: Tools for Business Decision Making*.

Danvers, John Wiley & Sons. Weygandt, J., Kimmel, P., & Kieso, R. (2009). *Managerial Accounting: Tools for Business Decision Making*.Axon, John Wiley and Sons.