

# The Role of Principal in School Financial Management: The Current Status. A Case Study in Four Public Secondary Schools in Zoba Debub, Eritrea

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## Abstract

The study attempted to examine the role of principal in school financial management practices. The main objective of the study was to discover the role of principal in school financial management by reviewing relevant literatures as to understand and have clue on the status of the principals' ability to manage it properly. The roles of school principal in the study had inferred from their inputs to different questions associated with financial management. Their activities were considered ranging from the budget obtaining and its monitoring to reserving, reporting and recording evidences of expenditure. The study was carried out in four public secondary schools in Southern region, Eritrea. The principal of each school was participated in the study. Both quantitative and qualitative methods were used with questionnaire as instrument. To consolidate results personal observation and informal questioning to principals also included in analysis. Descriptive analysis based on frequency and percentage was used to analyze close-ended items while open-ended items were analyzed through narrative analysis. The study showed that schools mostly depended on an income from the community mainly through student tuition. However, the study revealed that parents take time to raise little fund for schools by which the Principals confront shortage of budget, and similarly, little aid from the Ministry; All schools have account and deposits in the bank but most of the schools found have no budget calendar to plan and spend financial cost; Financial reporting was done on monthly basis; Little knowledge and training was troublesome to principals especially, the PTA members in financial management. The study recommended there should be updated financial management training for principals, administrators and cashiers.

**Keywords:** school, financial management, budget, Principal's role, decentralization, delegation

## 1. Introduction

Education has long been recognized as a central element in development. It is a vital input in modernization where the developing countries particularly in Africa began their drive for social and economic development since their independence. For Africa, where growth is essential if the continent is to climb out of poverty, education is particularly important (Bloom, Canning, and Chan 2006:1).

Finance is one of the most important requirements for the development of education in any country. Thus, the investments in education are justified by the contributions which education makes to economic growth, poverty reduction and social welfare in Eritrea. Education contributes to economic growth directly by increasing the productivity of labor, the principal asset of the poor (World Bank 2003; GoE 2003; and Rena 2007). According to the Education Sector Development Plan the overall government expenditure on education represents approximately 8-10% of the total national budget (Ministry Education ESDP 2013). Educational investment is an engine of economic development in Eritrea and thus financing education is like a blood to human body; educational investment is one of the important economic activities that can play a major role in boosting a country's economy (Rena 2002b:3). It is a strong belief that by spending enormous amounts of money on educational development, the government of Eritrea will enhance the physical, human, and institutional capacity of the system.

However, it is universally known that government grants alone cannot be enough to fund schools. The government of Eritrea is not exception to this scenario. Though the government did not inherit any debt, its ability to raise fund is severely constrained by the devastated economy and the overall poverty of the people. This means that the needed finances must be raised by the combination of government funds, in-kind contributions from the people and assistance from national and international NGOs (Ministry Education 2006). To minimize government expenditure in education and to share the cost with stake holders, decentralization has been in operation as a mechanism to share expenditure with in the country since the proclamation of Decree No. 86 in 1996 (Ministry Education 2006). The idea is decentralization of educational governance and management is one of the key strategies for the development of effective, efficient and viable educational system. For example, in Zimbabwe, the education system was centralized following the political independence in 1980 (Zvobgo 1997). The government then introduced a cost recovery measure on the community through the Education Amendment Act of 1991. Zvobgo (1997) elucidates that this was means for off-loading the burden to the parents as they would be taking full responsibility over their children's education. Consequently, the decentralization of education in Zimbabwe began in 1991. The notion of decentralization moves all

responsibilities upon locals to manage school/s in all aspects.

According to this study financial decentralization gets more attention from the researcher as it is fundamental element on which school success depends. As schools receive too few resources from the Ministry to survive, they feel forced to collect additional resources from the community. As a result, the school principals manage some funds autonomously. Concerning to local management of school Levacic argued that principals and the School Governing Body must manage the budget of a school and thereby the finances of the school (Levacic 1995). Nevertheless, in many developing countries financial decentralization failed to yield the intended outcomes because of mismanagement at school level. The main factors lies upon school heads inefficiency as Tims observed that some head teachers (Principals) or school managers are found to be inefficient in the way and manner they manage the finances in their schools; This may not be mismanagement or embezzlement but because of ignorance of simple techniques of budgeting and management (Tims 1992).

To solidify justifications, for example, Studies by Saito and Kato (2008) in India which revealed that localization of decision making at primary schools in Karnataka did not yield the intended results because the school development committee members lacked skilled personnel to formulate the plans. Besides, studies in Ethiopia showed the devolution of the educational system did not produce intended results because most of the members had people with no basic financial knowledge and experience to perform effectively (Garcia and Rajkumar 2008). In Nigeria, the decentralization of the education system to the local school development associations did not produce the intended goals because it led to the concentration of functions to the locals (Galshberg and Winkler 2003). The main argument was that only few principals can be considered strong and well-trained professionals (De Grauwe 2004). More necessarily in Eritrea particular, financial management in secondary schools has not been given the desired attention over the last years.

Hence, the study aimed to investigate the financial management role of principal by reviewing the global strategies of school financial management. Being cognizance of current roles practiced by principals might be helpful to understand their status in school financial management. The roles of principal in school financial management had inferred from what principals said about their contributions in budget obtaining, preparation and its monitoring, financial reporting and recording, delegation and involvement of stakeholders in school financial matters. The study was conducted in four public secondary schools in Southern region as a literal name Zoba Debub, Eritrea. It deals with certain questions like; what are the current roles of principal in school financial management?; How the principal obtains and monitors school budget?; And what are the challenges faced by principal in school financial management?.

### 1.1. Literature Review

Financial management is a very important aspect of management in any organization because it embraces all accounting techniques that will help provide information designed to assist management in planning and controlling the activities of the organization. With regard to the importance of financial school management it would be relevant to quote as Okwori defined financial management as the forecasting, planning, organizing, directing and controlling of all activities relating to the acquisition and application of financial resources of an enterprise in the keeping with the financial objectives (Okwori 2006). Likewise, Ogbonnaya argued that the central purpose of financial management whether in government, in business, or individual is the raising of funds and ensure that the funds so mobilized are utilized in effective and efficient manner (Ogbonnaya 2003). As such, financial management is important to determine whether or not the school will meet its objectives (Orlosky 2004). However, its importance can be seen if the runners know how to run. In this study the principals are runners of the school management practice. The principals should be acquainted with and implement the core activities of financial management stated above in their schools. The main roles of consideration is clearly outlined on the definition: financial management as the forecasting, planning, organizing, directing and controlling of all activities relating to the acquisition and application of financial resources of an enterprise in the keeping with the financial objectives (Okwori 2006). The principals are responsible bodies to organize implement and run financial affairs their schools.

Good planning provides a good starting point for financial management. Initially, planning and budgeting will determine the way schools allocate their financial and physical resources. It is considered an important part in the school-based management process as the leaders are responsible for utilizing their financial autonomy to reach effective management. Then, the money and resources will be used to produce the intermediate output such as the physical environment, administrative services and other services directly for the educational output and outcomes through educational activities (Levacic 2000). In addition to that, Jordan et al (1995) posit that school budgets serve as guides to financial planning and program management to permit orderly operation for a stated period of time. The budgets should not be produced and then be forgotten. Budgets are there to be used to monitor the actual performance of the school organization, and to take action where necessary.

Further, Campbel (1996) indicates that it is important that people within the school system be involved in the budget building. To paraphrase further, its implication is that teachers and parents should have a real voice in

suggesting what is necessary by way of working conditions, equipment, supplies, books and other items to make instruction most effective, and other supporting staff that clean floors, repair buildings, or do other tasks will also have a voice in suggesting what is needed to do these jobs efficiently. The principal together with local stakeholders decides how to spend the overall budget taking the needs of the school and its learners. The principals should be in a position to listen stakeholders' idea for common achievement. The questions like what is required, from where be obtained, how should spend and by whom and for whom are often requires discussion in schools rather than sole decision of principal.

According to Levacic (1995), the new tasks of budget management, encompassing financial reporting and budget setting, are the most transparent and obvious of the changed role of the school and hence of the principal. These imply that nowadays financial reporting is not only done to authorities rather to teachers and parents on timely basis. Principals had the most influence on how these tasks were undertaken by determining both their own approach and that of others. Coleman and Anderson (2000) also maintain that for the effective implementation of budgetary decisions, the principal of the school remains the key decision-maker when a budget is drawn up. Potgieter et al (1997), Davidoff and Lazarus (1997) concur that principals do have a major role to play in the management of resources.

In Malaysia, research shows that certain schools still suffer non-compliance audit reports, problems of misallocation of money and unskilled principals and teachers in organizing the school financial management (Saiman 2004; Marzuki 2006; Idris 2002; Zu Che Soh 2008). There is need therefore for school principals to carry out proper financial accounting showing proper record and evidence of expenditure. Furthermore, Olembo et al (1992) sees financial accounting as a very important activity in administering the approved school budget. The objective is to assist the school management to spend funds in accordance with the spending plan shown in the budget. Those who control or administer the budget especially principals in school setting must not only comply with the spending plan but also show evidence of the expenditure. School principals need to be conversant with financial accounting procedures.

### **1.2. Research Design and Methods**

Both quantitative and qualitative data collection methods were used by substantiating the information actually, through informal questioning to principals for further clarification and personal observation to school setting. The data was collected in two months period starting from September to November, 2017. The Southern region (i.e literal name, Zoba Debub) was intentionally chosen with argument that the schools in the region had little experience of any research and specifically, yet no studies had been conducted in the schools by the particular topic. The four public secondary schools were conveniently selected from the two sub-regions to picture-out certain status in financial management. The schools were located 110km far away and beyond from the capital city, Asmara. Specifically, the schools were Adikeih secondary school, Iгла secondary school, Soira secondary school and Golo secondary school. The principal of each school was engaged in the study. A total of four principals with more than six years of experience in the principal ship have participated in the research. The questionnaire was used as instrument, containing seventeen items of close-ended and four items of open-ended question and, later to simplify analysis they were grouped into categories. The argument of choosing self-developed questionnaire is would obtain the necessary data with little intervention of me and it is easy to administer the respondents were well-educated. A long to the fact that questionnaire is a well established tool within social science research for acquiring information on participant social characteristics, present and past behaviors, standards of behavior or attitudes and their beliefs and reasons for action with respect to the topic under investigation (Bulmer, 2004). Furthermore, questionnaires offered anonymity which helped to produce more candid answers than is possible in an interview. Indeed, personal observation to schools and informal questioning to principals possibly could substantiate the data obtained through questionnaire. Some items of the questionnaire were amended after taking pilot test to senior students in Educational Administration who had been school principals and have enough experience of principal ship for reliability purpose.

### **1.3. Data presentation Analysis and Discussion**

The close-ended questions were analyzed using Statistical Package for Social Sciences (SPSS) version 20.0 with descriptions and interpretations. As Martin and Acuna (2002) observe, SPSS Version is able to handle large amount of data, and given its wide spectrum of statistical procedures purposefully designed for social sciences, it is also quite efficient. To fit to the intended objectives of study, the items were designed and presented with different alternatives and then by grouping them in categories to reflect corresponding roles of principal and to simplify analysis. The frequency and percentage analysis was used to obtain results, and the results were discussed on the lanes of supposed practices of financial management by comparing with experience of other countries (especially sub-saharan countries). Open-ended questions were presented in narrative manner by selecting common answers of the respondents. The following tables present quantitative results followed by interpretations and discussions of the result.

**Table1: Descriptive Analysis of Revenue obtaining and Role of Principal  
 Who is the main source of fund in your school?**

		Frequency	Percent
Responses	Government	1	25.0
	community	3	75.0
	Total	4	100.0

As table 1 shows most respondents replied the main source of revenue to their school was community. They suggested mainly through student tuition fee and bidding services like summer grass, tea service, and sometimes fund raising by parents and local administration. In fact the government has investing progressively to overcome financing challenges. According to Education Sector Development Plan (MoE, ESDP 2013), the overall government expenditure on education represents approximately 8-10% of the total national budget. However, it could not reach all schools sufficiently. It requires additional fund from community and should be managed on complimentary basis. According, Coleman and Anderson (2000) also maintain that for the effective implementation of budgetary decisions, the principal of the school remains the key decision-maker when a budget is drawn up. As Ogbonnaya Argued the central purpose of financial management whether in government, in business, or individual is the raising of funds and ensure that the funds so mobilized are utilized in effective and efficient manner (Ogbonnaya 2003). The main issue is more of how to be managed rather than what to be managed. Extent to which the drawn budget is productive on school activities designed in an academic year should be the concern of principals.

**Table 2: Descriptive Analysis of Budget Issues and Role of Principal**

Responses		Yes	No
Budget related items	Does your school have its own budget?	3(75%)	1(25%)
	Does your school raise funds, additional to student fees?	1(25%)	3(75%)
	Does your school have a bank account?	4(100%)	0(0%)
	Does your school have a budget calendar?	1(25%)	3(75%)
	Do the parents participate in budget preparation?	3(75%)	1(25%)
	Does your school receive Aids from the Ministry of Education?	2(50%)	2(50%)

As table 2 illustrates the findings obtained regarding to budget availability, most of the respondents, replied that their school have its own budget, and but they argued that there is no fund rising habits in schools and requires more push to get. All respondents responded they have account and deposit in the bank. However, they said that they face difficulties to take their money from it as per requirement of the school and in turn creates conflict with bank workers. Because, since the schools have no petty cash kept compensating minor costs, they faced difficulty for every program the school mangers supposed to take from the bank.

Majority (75%) responded they have no budget calendar in their schools. In fact, unless there is strong budget plan, the work of school might miss direction and loose its objectives. This is supported by Van Der Westhuizen (1996) suggesting the needs of the school would not be realized if the correct budgetary procedures were not followed.

The parental involvement in budget preparation of the school earned great value from the side of respondents as 75% of them involve parents. This inclined with the agreement of various scholars view point, as Clark etal (2003) concur that exceptional performance of schools can be attained through the involvement of parents in school development. In fact there is a positive correlation between the involvement of parents in school development activities and student performance (Coleman, 2003). Besides this, Campbel (1996) indicates that it is important that people within the school system be involved in the budget building. Though the schools had received aids from the Ministry such as teaching furniture like: A4 papers, chalks, Laboratory equipment, by personal observation made, in one school there was availability of enough laboratory equipment which had been stored. The problem was lack of specialists and technicians who operate the equipment. According to the director, “the operator/s has not deployed with the provided resources and we could not recruit specialist by our own costs. That is why the problem of idleness aggravates and hikes wastages”. To interpret the idea, even though there are plenty of resources whether it is given by the community or the government unless it cannot exploit to school activities, it remains as raw materials. Exploitation and operation of the equipments require skilled personnel in the specific fields. For example, as the principal mentioned, if the school had got the specialist to operate, the financial spending given to the equipments would be rewarding. The cost increase and at the end of the day the equipment get obsolete without usage.

**Table3: Descriptive Analysis of Financial Management Issues and Role of Principal**

Responses		Agree	Dis agree
Financial management related items	My school have the necessary office space to manage school funds securely	1(25%)	3(75%)
	I delegate the financial task to teachers	1(25%)	3(75%)
	In our school we have a financial management team	2(50%)	2(50%)
	The PTA members are supportive in managing financial matters in my school	1(25%)	3(75%)
	The communities do not feel more responsible in financial management of the school	2(50%)	2(50%)
	I have enough knowledge about financial management	0(0%)	4(100%)
	In my experiences I have received the financial management training organized by Ministry of Education	2(50%)	2(50%)

As table 3 indicates, Majority of respondents (75%) said that they have no office space which is necessary to manage funds securely while only one principal revealed availability of the office. On the other side, they do not want to delegate financial tasks to teachers. Of course, the financial empowerment is essential for teachers to feel more responsible on financial matters in the school. Some of them replied that they have a financial management team in their schools whose function was to monitor and audit the financial spending in the school. However its effectiveness was not as such according to principals' view, because they were not well equipped to facilitate the financial tasks and were not well known for financial literacy, as most of them (75%) dis agree on the help of PTA in financial matters in their school. This is the same with the experience of other developing countries. For instance in Zimbabwe, Study by Chikoko (2008) in Gutu district showed that members of the school development committees lacked financial management abilities. Tikson (2008) observed that some parents were illiterate and that affected the level of their participation in decision making. Indeed, all of the principals responded they are not equipped enough to manage financial matters properly. Undeniably, they have lack of getting formal financial training organized by the Ministry. This is identical with the argument; Despite their significance in the management of schools, there had been no formal training offered by the Ministry of education (Caldwell, 2004). This finding is in agreement with Lumby (2003) findings in his study in south Africa found that many principals in Kwa-Zulu Natal region lacked financial knowledge as well as other resources in the schools. As result, these schools do not perform to the expected standards. There should be a strong and consistent support system, especially for beginning and/or isolated principals, develop a motivating career path, by offering professional development opportunities and strengthening in-service training. (De Grauwe 2004).

**Table 4: Descriptive Analysis of Financial Regularity and Role of Principal**

		Responses			
		At the beginning of the year	At the middle of the year	At the end of the year	Monthly basis
Items related with financial time frame of the school	When do you prepare budget of the year in your school?	2(50%)	0(0%)	0(0%)	2(50%)
	When do you report the financial spending of your school to higher authorities?	0(0%)	0(0%)	1(25%)	3(75%)

As noted on the above table, in response to the time frame of budget preparation, half of the respondents replied that they become ready early at the beginning of the academic year, mainly through bidding summer grass, tea services and collecting student fees and others said that they prepare monthly on monthly basis. Concerning to the financial reporting, most of them (75%) replied that they had report on monthly basis to higher authorities. Indeed, it is very important to record and report the evidence of spending to stakeholders. As Macharia (2002) has noted that there has been many problems in schools with parents who were kept in the dark over how much money were used, complaining about financial mis-management. There is need therefore for school administrators to carry out proper financial accounting showing proper record and evidence of expenditure. The purpose of reporting is just updating other stake holders about current well-being of the school.

#### 1.4. Qualitative Findings

The principals were asked to offer their responses about considerations they made when preparing school budget. Their responses were summarized into main common points as they consider:

- Cost of the programs.
- Rules of Ministry Education

- Resource availability and additional demand.
- The time frame and organization.

The results go parallel with the view of Jabatan as arguing in order to plan for using school funds effectively, there are certain budget management procedures that need to be followed (Jabatan Audit Negara Malaysia, 2008). Basically, the procedures have to meet the agreed standards stipulated by the Ministry of Education to ensure a smooth financial management flow.

They were also asked to respond to their current roles in financial management of the school.

They described their roles by:

- Initiating, organizing, managing and leading programs by prioritizing it based on effect on students learning.
- Analyzing the cost of each program and its outcomes.
- Informing parents and PTA about the financial status of the school.
- Monitoring budget and Allowing purchase legally
- Reporting the financial expenditure to parents and higher authorities as well.

They were also requested if they had encountered challenges in financial management of the school. The main challenges were listed below:

- Dearth of cashiers
- Little knowledge in financial management especially on the side of PTA members.
- Bank problems: conflict with bank workers.
- Parents are not feeling responsible
- Shortage of funds and difficulties in fund raising.

Study in Zimbabwe by Chikoko in Gutu district showed that members of the school development committees lacked financial management abilities and was most stumbling blocks (Chikoko 2008). According to Lewis and Naidoo (2004) many members of the school development committees in developing countries hardly have any managerial or leadership training.

Finally the principals were asked to give their suggestions for further improvements in financial management. Their suggestions were summarized as follows:

- There should be refreshing courses and training for principals and cashiers.
- Schools should have petty cash to compensate minor costs.
- The budget should be managed based on school development plan
- All stake holders should be auditors and external auditing also should be strengthened.

## Conclusion

The study has contributed to groundwork for development of school-based financial management and recommended possible solutions by reviewing relevant literatures of developing countries. Currently practiced roles were examined on the light of theoretical foundation of how principal should act in financial management of the school. Various limitations were discussed with achievable solutions as far as its scope is covered. To refer the main troubles; the schools were mainly depending on student tuition fee. The principals faced difficulties to allocate and manage for different activities of the school both curricular and co-curricular activities. Probably, they should find other ways of raising finance to lessen the strain on the government and parents; insufficient knowledge of principals in financial know-how creates clash between principals and bank workers and their roles affected negatively. In Zimbabwe, Chikoko argues lack of financial management abilities are stumbling blocks (Chikoko 2008). It is aligned with Lumby (2003) findings in his study in south Africa found that many principals in Kwa-Zulu Natal region lacked financial knowledge as well as other resources in the schools. Its implication was clear that educational managers especially school Principals, administrators, PTA personals and cashier should have up to date knowledge concerning school management matters, especially financial management issues; Most of schools in the region also suffer from lack of skilled operators and self-guarding their resources, because they have Poor fence and insecure place for money administration. The trouble of financial management is common in other countries as well. Mgbodile (2002) summarizes some factors that leads to mismanagement of school funds to include the following: delay in release of funds to schools, mismanagement of funds, diversion of funds to other sectors of the economy, lack of training or inadequate training of heads of educational institutions in issues of finance, financial clerks negligence in school finance matters, outright appointments by politicians of unqualified personnel to head schools; attitudes of form teachers in remitting fees collected to principals and due to delay or non-payment of their salaries.

The study provided only a glimpse about practiced financial management practices at particular sub-region/ area with limited participants. Thus, of course, it has laid ground for further research; however, need to be extended in terms of scope and participants to have generalization.

## Acknowledgements

My deepest gratitude goes to Mr. Khalid Mohammed, Dean of college of Education, Mr. Petros Woldu,

Department head of Educational Administration for their invaluable inputs and genuine guidance. I greatly thank Professor Sarawati Gosh, head of research unit in the college for her helpful motivation in the entire work. Finally, I thank school principals in the study who contributed their valuable time to the work.

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