Education Decentralization and School Grants **(DRAFT)**

Education systems around the world are decentralizing the management of education services to levels closer to beneficiaries: students, parents and communities. School grants are an important tool within decentralization to improve efficiency, quality, and equity. This policy brief examines the design, management, and impacts of school grants, with special attention to experience in Chile, Guinea, Indonesia, and Nigeria. Attention is also paid to the processes by which governments and NGOs implement school grants.

The Education Problem
The problems of public education in developing countries are well known. Both the coverage and quality of instruction are inadequate, especially for the poor. The causes are familiar. Teachers are poorly trained and the inservice training provided by education ministries seldom meets the particular needs of teachers at the local level. Ministries lack the capacity to efficiently and effectively deliver resources, including school construction, to schools. Salary expenditures crowd out essential nonsalary resources, such as textbooks. Incentives for good performance are almost nonexistent and parents have little capacity to demand improvements in school performance. School grants are a tool that can help address some of these problems in the context of decentralized systems.

What Are School Grants?
School grants are transfers of financial resources and authority over those resources from governments or NGOs directly to schools or small networks of schools. School grants are managed by an individual or organization with the legal authority to receive and spend public funds, usually the school director, a governing board council of the school, or a parent-teacher association (PTA). School grants are used in numerous developing countries and are often supported by education development projects financed by multilateral and bilateral 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 (AS) model, where the Ministry of Education transfers a monthly lump sum payment to each secondary school Directive Council. The Directive Council has broad authority over a wide array of schooling issues, from staffing to student fees. While there are minimum service delivery regulations, the Directive Councils have considerable flexibility in deciding how to spend funds. A unique feature of Nicaragua's scheme utilizes secondary schools' history of charging school fees. It was predicted that with increased local ownership, each school could levy greater money for schools in the form of parental contributions. This money, in turn, served as a carrot for teacher acceptance to the autonomous system, as it could contribute to incentive pay for teachers.

Conditional school grants are financial resources transferred to a legally authorized organization at the school level for the purpose of purchasing specific school inputs. In practice, those school inputs often include school renovation or construction, school improvement projects, textbooks, or teacher training. Conditional school grants may be

competitive, in which receiving groups compete against proposals made by others. Others are noncompetitive and are sometimes referred to as entitlements. In Armenia, the central government uses a simple formula based on pupil population to allocate funds across clusters of schools. Each individual grant provides the school with out-of-budget resources for further school development as determined by the school council itself. Grant scope of activities include training of teachers and administrative staff, new organization of school management with community and teacher participation, and integration of children with special needs into the school process among other items.

What Are the Objectives of School Grants?
The general objective of school grants is to improve the quality, efficiency, and equity of basic education. However, grants vary widely in terms of their intermediate goals, and two to three intermediate objectives often guide a school grant program. The following table provides an example of grant schemes across the globe and selected intermediate and overall objectives.

Table 1. Objectives of Various Grant Programs		
OBJECTIVE	**INTERMEDIATE OBJECTIVE**	**GRANT SCHEME EXAMPLE**
Improve quality and relevance of specific school inputs.	Train teachers in the skills most appropriate to their local context	Guinea's PPSE program financed school-based teacher professional development proposals
	Improve provision of teacher and learning materials	Cambodia's EQIP project promotes development of effective schools with grants to school clusters for books and materials
Increase parental involvement in schools	Increase parental involvement in schools	Ethiopia's CSGP grants monetary school incentive awards to strengthen community support for primary schools
Improve equity	Increase coverage in remote areas	El Salvador's EDUCO program covers remote, rural areas
	Target additional resources on students from poor families	Chile's P-900 program targets schools falling well below the regional average for the national standardized test to measure student performance
	Target additional resources on schools most adversely affected by crisis	Indonesia's SIGP program targets additional financial resources to schools with damage from natural disaster or influx of displaced populations due to civil unrest
Improve management of resources	Ensure minimal levels of spending on nonpersonnel inputs	Brazil's State of Minas Gerias PAIE provides nonsalary resources for financing school based initiatives
	Financial incentives for improved school performance	Chile's SNED program provides salary bonuses for high performing schools in poor communities
	Leverage local funding	Nicaragua's AS, in return for broad authority over a wide array of schooling issues, supplements ministro funds with resources levied through school fees

The improvement of the quality and relevancy of school inputs—more specifically, better teacher performance, increased provision and relevance of texts and school materials, and improved school infrastructure—motivate many school grant projects. The

Small Grants for School Improvement Program in Guinea, known by its French acronym PPSE, enables teachers to take responsibility for their own professional development projects. This approach differs from past approaches in which central education authorities predetermined workshop content and served large groups of teachers. As a result, the workshops were not necessarily relevant to individual and local needs. Under the current scheme, teams of up to 10 teachers work together to determine their own professional development needs and compete for small grants to carry out professional development projects. Prefectoral and regional juries select teams for funding. Subsequently, the Ministry of Education offers each team a contract in which it promises to provide resources that the teams have requested in their proposals and budget. In return, the teachers commit to carrying out a systematic plan of activities to improve teaching and learning in their classrooms. Successful teacher teams are assigned project implementation support personnel who remain with the teams from the proposal development phase through project implementation. Other support personnel follow for external evaluation of the funded projects. With end users—teachers in this case—responsible for allocating teacher training resources for courses they perceive to be most relevant to their professional development, the teachers are more likely to actively participate and extend the lessons learned to the classroom, increasing the effectiveness of monies dedicated to teacher professional development.

A second objective common to many school grant initiatives is the expansion of community and parental involvement. Delegating management of school grants to PTAs is a principal step toward achieving such an objective. Many grants programs provide school PTAs with resources to implement agendas that the PTAs identified and developed themselves. The Literacy Enhancement Assistance Program (LEAP) of Nigeria provides such resources to school PTAs with the objective of improving the quality of the school environment. Implementation of recreational facilities projects in some schools has created a school environment attractive to pupils, while community facilitators have cited that the construction of latrines is a contributing factor in many parents' decision to send their daughters to school. By providing these unconditional resources, grant initiatives empower communities to review their roles in their children's learning, increase their participation in their children's education, and ensure that funds reach schools in a timely manner. These roles not only include the provision of learning materials, school infrastructure, furniture, and latrines through financial and in-kind contributions, but also the management of school resources and decision-making in teacher recruitment and training. Moreover, increasing community voice in education delivery generates demand for democratic processes and strengthens social capital through bridging education authorities with community networks.

Some school grant programs also have the objective of improving school access and/or equity and often use a targeting mechanism to meet populations underserved by the education system. With the aim of serving the poorest and most isolated communities, El Salvador's Education with Community Participation Program (EDUCO) channels education funds through parents organizations at the community level with the purpose of hiring teachers and managing educational services in their communities. At present, EDUCO serves over 40 percent of the total public preschool and basic education student

enrollment in areas where no education system existed at the beginning of the 1990s. Community Schools Grants Program (CSGP) in Ethiopia, incorporates a design feature to increase equity in basic education for girls. The program stipulates that PTAs receiving grants establish an advisory committee to address the specific needs of female students.

A fourth stated objective of school grant schemes is the improvement of management and efficient utilization of resources. As previously mentioned, teachers' salary expenditures often crowd out essential nonsalary resources under centrally managed school systems and teachers' powerful voice muffles the demand for nonrecurrent inputs like school latrines and libraries. Additionally, multiple school fund transactions down government levels provide opportunity for leakage under centrally managed systems. School grant schemes reduce waste of public resources, as those with local knowledge possess spending oversight to address the critical needs of schools, specifically nonsalary inputs. A majority of grant schemes reduce administrative costs, as the allocation of administrative functions, such as staff recruitment and maintenance, are at levels best able to respond quickly. Local procurement of inputs, such as school feeding programs and classroom benches, are likely to reduce resource waste, as they allow closer monitoring of contract fulfillment and contractors' use of local resources. School grants may also push schools to allocate resources more effectively for increasing student performance.

Finally, many school grant programs seek to leverage local assets for improved management of resources and include a community contribution component. To receive a school grant, communities commit to contributing a modest share of the overall grant allotment in the form of financial or in-kind resources. Though it may seem that the leveraging of contributions from the poorest is unjust, many communities find ways to alleviate the burden by adjusting contributions in accordance with income or finding alternative resources from school gardens, local fundraising activities, and contributions from businesses, among others. Community matching ensures local ownership and contributes to the maintenance and the sustainability of school grants programs.

Indonesia's School Improvement
Indonesia initiated the School Improvement Grant Program (SIGP) for primary and junior secondary schools as part of the large school safety net program to mitigate the impact of the economic crisis of 1997. The SIGP, funded by the Royal Netherlands Government through a World Bank Trust Fund, targets large one-off grants to a small number of schools based on the following three categories: 1. Schools coping with a large increase of displaced students due to civil unrest and social conflict 2. Schools with sufficient damage from natural disaster 3. Schools among the poorest 10 percent in the poorest 10 percent of districts Though the program depends upon district-level education officials for school selection, funds go directly from the Government of Indonesia to schools. School committees, composed of teachers, local government authorities, and community members allocate funds depending on the category in which the school falls. For category one, school grants might purchase furniture or more texts to cope with the influx of internally displaced students. For categories two and three, grant monies repair water supplies and improve toilets. Before SIGP funds, lack of adequate toilet facilities forced students to use nearby streams or fields, discouraging parents from sending girls to school and disrupting classes through frequent requests for toilet breaks. Other financed inputs range from textbooks to hiring temporary teachers. Many steps incorporated into the implementation of the SIGP seek to enhance grant effectiveness. For example, with construction as a central component of many subprojects, on each district committee, the SIGP demands participation of a member of the district's department of public works. Or, at the school-level, the head teacher *and* one community representative must sign for each withdrawal of grant funds and inform the community through the school notice board what the school committee will use the SIGP funds for. Finally, targeting category three grants seeks to fine-tune the allocation of grant funds so that resources reach those with greatest needs. To date, the program has brought both direct and indirect benefits to the quality of education in receiving schools. Direct effects include better teaching and learning conditions in improved buildings, better furnishings, lessened need for afternoon shifts, better health of students, and improved availability of books. Predicted indirect effects include increased teacher enthusiasm and community participation in the school.

What Are Some Design Features of School Grants?

School grant funds are often in the form of block grants or negotiated through a third party, usually an NGO, based on a combination of locally and nationally perceived need. Donors often limit grants to nonpersonnel spending, though there are exceptions. Chile's National System of Performance Assessment (SNED) program mandates that schools spend grants, in the form of teacher incentive awards, on teacher bonuses. To cope with the influx of internally displaced students due to civil and economic unrest, Indonesia's School Improvement Grant Program (SIGP) grants monies to fund the hiring of temporary teachers. Table two illustrates select grant programs and accompanying design features that grant schemes incorporate, depending upon the type of grant: block or negotiated, the context in which the grant is implemented and the objectives to which the funded project strives.

Block grants may be formula-based, with poverty rates or student population often determining the aggregate amount. In the case of Indonesia, SIGP distributes block grants to schools meeting the needs of internally displaced students (IDS) or to schools implementing infrastructure repair after a natural disaster. A simple formula determines the disbursement: IDS enrollment in the case of the former or total student enrollment in the case of the latter.

Table 2. Select Grant Programs and Their Design Features

Country	Program	Conditional	Formula-based	Targeted	Performance incentives	Competitive	Fiduciary safeguards	Matching
Armenia	SIP	X	X			X		X
Chile	SNED[2]	X			X	X		
El Salvador	EDUCO		X	X				
Ethiopia	CSGP[1]	X				Noncompetitive/ Competitive		
Guinea	PPSE[2]	X				X		
Indonesia	SIGP[1]	X						
Nicaragua	Autonomous Schools		X	X				
Nigeria	LEAP[2] Community Grants Program	X					X	X
Tanzania	Community Education Fund (CEF)	X						X

Some school grant schemes incorporate a targeting mechanism to reach underserved populations. Category three grants of Indonesia's SIGP use a two-stage targeting process to reach the poorest. First, the national Program Management Unit (PMU) identifies the poorest 10 percent of districts. Second, District Committee members select the poorest 10 percent of primary and junior secondary schools to benefit in each of these districts. Three selection variables are used for targeting in the second stage: a district poverty index, gross regional product per capita, and gross enrollment rates for junior secondary education.

School grant schemes can also offer incentives based on performance. Ethiopia's CGPP bases the opportunity for continued participation in the program on approved financial and subproject management of previous grants. Schools progress through three phases of funding. Each phase is worth increasingly more funding, and application criteria become increasingly more rigorous. Alternately, Chile's SNED awards its incentive grants based on student achievement. A school's teaching corps receives merit awards based on the school's performance as measured by an index of six factors, including the national System for Measuring Educational Quality (SIMCE).

Chile's National System of Performance Assessment

Established in 1994, Chile's National System of Performance Assessment (SNED) awards teacher incentive grants to schools based on an index of school excellence measures. The SNED is one of several programs within Chile's education system that introduces market-like incentives to enhance school performance. The SNED creates competition among schools to encourage teachers to improve their performance.

The teacher incentive grants are conditional in that awarded school directors must use 90 percent of the grant for teacher bonuses based on hours worked. The school director is to allocate the residual 10 percent to "outstanding" teachers at his/her discretion to avoid the "free-rider" problem. Though, research shows that, in general, the director allocates the remaining 10 percent on the same basis as the main portion of the grant. Another design feature of the SNED program is that the teacher incentive grants are distributed through a competitive process. Schools are stratified within regions by socioeconomic status and other external factors that affect school performance. This ensures that the process is competitive among comparable establishments. Every two years, schools are ranked according to an index of school performance measures using the national System for Measuring Educational Quality (SIMCE) test as the basic criterion. In addition to cognitive testing, retention and promotion rates, school practices to help special needs students, and integration of parents and guardians into the school community are also considered. Schools are ranked according to the aforementioned criteria and awarded until the winning schools represent 25 percent of the stratum's population. Schools can win the teacher incentive grants repeatedly.

Rigorous evaluation of the SNED teacher incentive grants is difficult, as student achievement, the primary interest outcome variable as measured by the SIMCE, is a principal predictor of a school receiving the grant. Furthermore, it is still too soon after the program's inception to judge whether the approach of providing monetary incentives to improve teacher performance is having the desirable effect on student learning. However, qualitative evaluation through interviews with teachers and school directors show that the program has been positive. Despite the fact that the SNED is not very significant, compared to other monetary incentives such as that attached to seniority, it has affected teachers' attitudes. Teachers are more open today to performance evaluations and the associated monetary incentive payments. Research shows that over half of teachers agree with the statement that the excellence award for performance contributes to improvement of education quality. However, interviews with teachers also inform their reservations about a system based heavily on standardized tests. School directors approve of the system of monetary awards for teachers and appreciate the fact that the awards are granted to schools and not to individual teachers to avoid undermining teamwork among teachers.

The process by which grants are dispersed can be competitive or simply based on fulfillment of criteria. Guinea's PPSE is characterized by a two-step, highly structured competition. Teacher teams submit preliminary proposals for their own professional development to a prefectural jury who reviews for preselection. After selected teacher teams revise their proposals, a regional jury reviews the proposals for final selection, and selected teams are funded based on their proposed budgets. Tanzania's, noncompetitive Community Education Fund (CEF) awards school grants to communities fulfilling two particular criteria: 1) PTAs identify their educational needs and priorities, and 2) a consolidated, community cash contribution based on a household and/or per capita basis is agreed upon and deposited in a school bank account. Only after the aforementioned steps does the government match community contributions and disperse funds for school improvement projects.

To increase accountability for funds, a variety of programs include safeguards. Indonesia's SIGP requires that two members of the school committee, the head teacher, and the community representative sign to open the school's bank account and to approve

each withdrawal and use of funds. SIGP also stipulates that the head teacher provide periodic information on the school notice board to bring basic details about the SIGP to the community's attention. At each phase of the CGPP in Ethiopia, the school sponsors an open house to inform the larger community about school improvement efforts. After completion of the project, the school holds another open house to convey its accomplishments.

Finally, community matching is a common design feature with the objective of increasing local ownership and/or supplementing government and donor funds. Though financial constraints or rural locales often preclude the ease with which communities are able to collaborate in addressing their schools' needs, matching can adjust to avoid excessive burdens on the poorest communities. The CEF of Tanzania includes a community matching component in which communities contribute financial or in-kind resources to access grant funds. The grant scheme matches community contributions based on a sliding scale starting at 1:1 (i.e., donor:community), with poorer communities usually receiving grants at a ratio of 2:1. Other program experiences have promoted that the poorest communities solicit supplemental funds from their local governments to meet matching contribution requirements. In Nigeria, LEAP community grants give PTAs that are unable to meet 2:1 cost share in cash or in-kind requirement the opportunity to present their cases for exception.

How Should School Grants Be Managed?
First, there must be a distinction between the management of the school grant program and the management of the grant at the school level. Though the principles of good management are applicable to both, adherence to the principles by education authorities and implementing NGOs is preeminent. Dependable and transparent management of the overall grant program determines the effectiveness and quality with which grant monies are managed at the school level.

School grant programs must be transparent at both levels of implementation. All players—donors, education authorities, and local leaders—must be free from pretense and deceit. Continuous communication is also necessary. In addition to the actors, the rules of the game—the grant and decision-making process—must be clear and known to all. First, government and donors must sensitize communities to the program goals, monies available, and selection process. Grant designers must establish clear norms about what sort of activities can be used with the funds. To further ensure accountability, government entities charged with releasing the grants should make public the date, amount, and destination of each grant.

Six Suggested Principles for Grant Management
• Transparency
• Communication
• Capacity building
• Fiduciary safeguards
• Technical assistance
• Monitoring and evaluation

At the school level, no principal should chair the school board or committee. If local procurement is an activity, the head teacher or principal should play a minor role when purchasing. Open houses and information dissemination gatherings contribute to transparent operations at the school level and promote continuous communication among beneficiaries. In Guinea, to give teachers the opportunity to share their work with colleagues beyond their immediate circle, the PPSE provides for regional and national dissemination gatherings.

Another principal for sound grant management is capacity building. Though, the capacity to manage monies and projects at the local level is of primary concern, certain capacities must also exist within the program management unit. For example, targeting demands a certain skill set. Education management authorities not only must have accurate and reliable data on characteristics which the project is targeting, but officials also must have the capacity to carry out targeting techniques.

At the school level, communities and schools must have capacity to identify and prioritize their schools' needs and develop an agenda based on these needs. Weak and poorly structured communities, due to territorial spread or institutional or socioeconomic factors, will not always be able to consolidate their efforts to come up with prioritized school development needs and/or generate the necessary contributions to match program funds. To ensure a level playing field among grant applicants, more extensive technical assistance should be given to more vulnerable populations. In the case of LEAP community grants, local NGO community facilitators, with the support of the LEAP implementing NGO, train PTA executive members on needs assessment techniques designed to solicit community participation and contribution to develop a school improvement agenda. In the case that the grant scheme is competitive, competing schools, PTAs, or teachers must have training in proposal writing. Also at the school level, there must be adequate training prior to beginning the grant scheme for school staff to handle accounts and manage projects.

Fiduciary safeguards are a fourth factor for good grant management. Upon project design, third-party audit of the party responsible for distributing and receiving grant monies should be incorporated and clearly communicated to all parties. Tranched funding is another design feature to improve accountability, and is characteristic of the case studies underlying this brief. To receive the next tranche, school committees must submit financial reports on grant expenditures during the implementation process. Program managers at the district or implementing organization must prepare reconciliation for each grant based upon good records, accounting for all money spent at the end of each funding tranche. Based upon this reconciliation, the beneficiary is entitled to the next installment. A further safeguard suggests that the aggregate amount of the installments, or the sum grant size, should be appropriate for the projects envisaged. A fourth safeguard is the insistence on more than one signature on accounts where grant monies are deposited. On a logistical note, schools must also have local bank accounts. However, as countries vary in their legal requirements for establishing bank accounts and in their banking infrastructure, designers of grant schemes must take into account the country's respective legal and operating constraints on local school management.

Guinea's Teacher Improvement Project

The Teacher Improvement Project (PPSE) in Guinea is an interesting case in project evaluation. Diverging from the traditional top-down approach of in-service teacher training, teams of teachers develop and implement their own professional development programs with grant funds. Since teachers are free to decide what projects they will undertake, the processes and outcomes vary. Therefore, third party evaluation with methods and instruments standardized to fit across all projects is difficult. In response, the program combined the standardized third-party approach to evaluation with a more flexible self-evaluation by the teachers themselves. Teacher teams are required to document what they are doing and collect data to find out how much this has improved learning and teaching in their classrooms. The evaluation design must be included in the project proposal and the results presented in a final synthesis report. Further, the process of evaluation itself is an opportunity for professional development. Teachers learn to monitor what it takes to determine if their activities are having an impact on student learning and develop recourse if outcomes are not as positive as intended. However, research has documented the difficulty teachers have in developing the evaluation of the project proposals. This emphasizes the need for clear proposal guidelines, capacity building in proposal writing and evaluation methods, and technical assistance throughout the process.

Fifth, technical assistance is imperative through out the development, implementation, and evaluation of the program and goes beyond just capacity building. Technical assistance can range from providing PTAs with simple instruction manuals for managing grants, which have been pilot tested to ensure that they are understandable to end users, to facilitating continuous monitoring of minimum quality standards in nonpersonnel inputs. Technical assistance should be available to aid communities' implementation of monitoring and evaluation procedures and assist the wider school and education community to foresee challenges and identify resolutions. Specific areas for technical assistance are often not identifiable until project inception, though funds for such must be incorporated into school grant program budgets from the start.

Finally, monitoring and evaluation of the overall grants program and each funded subproject is essential to good management of school grants. Capacity building and technical assistance must be provided to carry out monitoring and evaluation at all levels.

What Are the Impacts of School Grants?
For various reasons there have been few rigorous evaluations of the impacts of school grants. First, several school grant programs are still in the early stages of implementation, and it would be premature to evaluate them. Second, the implementation of school grant programs is seldom accompanied by an evaluation research design that would yield reliable results. Third, school grants are often just one element in a larger program to improve school management and quality, and their independent effects cannot be easily assessed.

Though not easy to quantify, case studies of school grants often identify several positive outcomes. First, participating communities are more capable of collaborating in resolving education management issues at the school level and undertaking improvements in the school environment. Second, increased community mobilization associated with school grants has yielded additional resources. Third, in areas where school grants have been used to improve the school environment, the result has been improved school attendance, teacher pride, and performance.

Conclusion
There is no unique blueprint for the appropriate school grant scheme design. Programs must be designed in light of a country's institutional context to meet specific education goals The sustainability of school grants can be ensured by requiring that they be embedded in the existing education management structure, and there is a financial infrastructure to process and account for financial flows. Finally, community and government capacity building to manage school grants are critical to their sustained success. In sum, school grants can be an effective tool to increase the effective and efficient use of school resources. Continued documentation of experiences in a variety of contexts and rigorous evaluation of those contexts will contribute to increased effectiveness in school grant design, implementation, and sustainability.

Acknowledgements

Annex. LEAP Community Grants Implementation Process

In three Nigerian states, Literacy Enhancement Assistance Program (LEAP) enables communities to improve literacy and numeracy acquisition. The Community Grants Program awards PTAs with US$5,000 each and requires a community match through financial and/or in-kind contribution of 30 percent. The following table describes grant implementation step-by-step.

LEAP Community Grants Program Process		
Step	**Activity**	**Responsible**
Project identification	1. Train PTA executive (chairman, treasurer and financial secretary) on needs assessment techniques	Community facilitator (CF): employee of LEAP partner NGO
	2. Establish literacy numeracy agenda (LNA) and prioritize needs.	PTA
	3. Approve LNA	PTA congress of 10 PTA members
Proposal writing and budgeting	1. Train PTA executive on proposal writing and budgeting	CF
	2. Indicate resources for cost share	PTA
Proposal review	1. Review project proposal and sign PTA executive verification form	PTA congress
	2. Review project proposal to ensure that grant applicant has met basic application requirements	State grants review committee representing LEAP partner NGO, and state and local government education authorities.
	3. Review project proposal	National grants review committee
Proper accounting procedures established	1. PTA bank account opened	PTA executive (chairman, treasurer, and financial Secretary)
	2. Accounting procedures verified	State Grants Accountants
	3. Cost share verified	CF (due to the fact that a large part of the cost share will be in the form of parents' time, continuous monitoring activities are necessary)
Funds distributed	1. PTA notified	Community resource manager (CRM), grants process manager at LEAP headquarters
	2. Bank drafts to PTAs for deposit	LEAP headquarters via. state grants accountants
	3. PTAs collect bank drafts from LEAP state office	PTA executive
	4. PTA executive signs that they have received the funds	PTA executive
Monitoring and evaluation	1. Ensure financial reporting and accountability of PTA executive	State grant accountants through CF
	2. Review financial reporting of state grants accountants for accuracy timelines and completeness	National grants financial and administrative officer, CRM at state level with CF at school level
	3. Supervision visits for reviewing reporting requirements and submissions with the CFs and the state grant accountants, and for spotchecking PTA grants recordkeeping	