ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCE

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

AN ASSESSMENT OF THE FINANCIAL RESOURCE MANAGEMENTPRACTICES IN SECONDARY SCHOOL OF SILTE ZONE

BY: -

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ADDIS ABABA, ETHIOPIA

October, 2020

AN ASSESSMENTOFTHE FINANCIAL RESOURCE MANAGEMENT PRACTICES IN SECONDARY SCHOOL OF SILTE ZONE

A THESIS SUBMITTED TO ADDIS ABABA UNIVERSITY DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE MASTER OF ARTS DEGREE IN SCHOOL LEADERSHIP

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OCTOBER, 2020

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This is therefore to certify that the thesis has been accepted in partial fulfillment of the requirement for the degree M.A in School Leadership.

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DECLARATION

I hereby declare that this MA thesis is my original work and has not presented for degree in any other university, and all source materials used for this thesis have been duly acknowledged.

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Acknowledgements

First of all, my praise is to Allah for helping me to pass all the hard moments and reach this level. Nextto this, I would like to express my heart-felt thanks to my advisor, Yekunoamlak Alemu (PhD) for his unreserved, critical and constructive comments he gave me for the overall accomplishment of this thesis and for his excellent approaches. For sure, had it not been his sustainable encouragement, the thesis would have not been succeeded.

I should also be very grateful to Addis Ababa University for the provision of internet, reading materials access in libraries and financial support for this study.

Last, but not least, I would like to express my thank for Worabe , Misrak azernet,Silti, and Dalocha sample secondary school principals, KETB,PTSA, teachers, and of Woreda educational planning and development heads for their willingness to give necessary information.

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List of Abbreviations and Acronyms

EFA	Education for All
ERMS	Educational Resource Management System
ESDP	Education Sector Development Program
ETP	Education and Training policy
FDRE	Federal Democratic Republic of Ethiopia
FGD	Focus Group Discussion
FRM	Financial Resource Management
GEQIP	General Education Quality Improvement Program
KETB	Kebele Educational and Training Board
MoE	Ministry of Education
PPES	Planning, Program, Budgeting Evaluating System
PTSA	Parent, Teacher, Student Association
SNNPR	Southern Nation Nationalities Peoples Region
SPSS	Statistical Package for Social Science
UNESCO	United Nation Educational Scientific and Cultural Organization
UNICEF	United Nations Children's Fund

Abstract

The purpose of this study was to assess the practices of financial resource management and challenges in secondary schools of Silte Zone and forward the possible suggestion to alleviate the problems. For the execution of the study a descriptive survey design was used. In the study mixed approaches were employed. The sample teachers 96(26.6%) and 24(28.5%) PTSA members were selected by using simple random sampling technique. Additionally, all 12 principals, all 12 KETB chairperson, all 12 school vice principal and all four Woreda educational planners and development heads were included due to their position and their high attachment with school financial resources management. The instruments of data collection were questionnaire, semi structured interview, observation and document analysis. The data were analyzed by using frequency, percentages and mean. The data gathered through open –ended questionnaire, interviews, observation and document analysis were analyzed qualitatively through narration for the purpose of triangulation. As the finding of the study revealed the basic problems in school financial management include inadequate human resources, low capacity of finical managers to implement financial rules and regulations, having illegal purchasing practices, inappropriate financial planning, lack of appropriate monitoring and evaluation (auditing), lack of commitment, transparency and self-assessment were challenges for practicing financial resources management in schools. Therefore, the Zonal educational bureau should hire adequate and qualified financial personal; encourage stakeholders to prepare professional development programs (such as seminars, workshops, conferences) to increase school finance personals knowledge on financial resource management in government secondary schools.

CHAPTER ONE:-INTRODUCTION

This part of the thesis presented background of the study, statement of the problem, research questions, objective of the study, significance of the study; delimitation, limitation, operational definition of key words and organization of the study.

1.1. Background of the Study

Education has the power to transform human life (UNSECO, 2013/2014). It is the process of bringing out the potentialities of an individual and developing the natural abilities and interests of the citizens it brings out the internal capacities of a child and helps also to fulfill the needs of the society by raising the productivity of the population which in turn leads to better living of standard. This helps to improve how to think, how to do, what to do, why to do and speed up science and technology. It also broadens peoples' freedom of choices and actions and empowers them to participate in social and political lives of their society, and equipping them with the skills they need to transform their lively hood (UNESCO, 2006). Therefore, education helps as an instrument for achieving human capital and national development.

Education can be realized when an important financial input necessary to facilitate the whole instructional processes are available and properly managed (Datta, 1998). Similarly, as he stated, schools are inevitably involved in the practice of financial resource management which is concerned with the efficient flow of finance to, through and out of an organization for optimum use of resources to achieve educational goals. If financial resource is not managed and utilized properly in the school, it would affect teaching learning process and students' academic performance (MoE, 2013b).

Furthermore, the practice of school financial resource management (FRM) comprises the planning and implementation of financial planning, accounting, reporting and the protecting assets from loss.

School financial resource includes internal income, block grant, school grant, funds and community participation (MoE, 2002a). Based on finance rule and regulation are accountable for setting the internal controlling and auditing. In addition to this, principals prepare activities like financial plan and the annual financial report. On the other hand, Jack (2012) stated that financial resource management helps to reduce costs and improves performances through the cost-effective selection utilization, and standardization of products, equipment, educational technologies and related processes, in maintaining or improving the quality of education provided to the students. Contrary to this, improper financial resource management and poor physical facilities make the activities of teaching-learning processes tend to be less successful. Therefore, UNESCO (2013/2014) notes that financial resource management influences and limits the activities of the schools to achieve their preplanned objectives unless managed properly.

Regarding school principals, Bisschoff (1997) expresses they should have basic knowledge, skill, qualification, interest and experience of financial resource management. Various forms of trainings will be given for secondary school principals on financial resource management (MoE, 2007). However, the trainings indicated that accountability of schools' principals is high and it did not improve financial resource management practices in secondary schools as expected.

Moreover, MoE (2002a) states that school principals, finance personnel and Parent Teacher Associations (PTA) have great responsibility to manage school financial resources. Financial resource management is a crucial issue for the achievement of educational goals. There is a problem of effective and efficient management and utilization of financial resource in secondary schools of this study area. According to SNNPR Education Bureau report of 2015 to Regional House of People's Representatives, the total budget allocated for the quality improvement purpose much of it had been misused due to inappropriate management. Thus, this indicates that improper utilization of educational finance in schools of SNNPR including Silte Zone.

For this reason, this study tries to examine how education financial resources are properly utilizing in secondary schools and to recommend more appropriate methods and ways of utilizing this scarce and important resource.The study was conducted on the assessment of the practices and challenges of financial resource management: the researcher would try to search the problems related to it, identify what factors are affecting financial resource management practice and related issues raised by the school members and set some recommendations and suggestions for the problems. Checking whether the issue raised or defined is really happening in the schools or not would be the major area that the researcher wants to focus in his study.

1.2Statement of the Problem

Educational finance is scarce and thus it needs knowledge of how it is properly managed and utilized in the education system. There is a limitation of awareness on financial resource management in secondary school. In many developing countries, the problems of financing secondary school and its management are sensitive and participation of stakeholders' rate remains low and not grew up in most of the countries. In this connection, Chapman and Arnold (2004) indicated that financial resource management is a balancing task. This means, it is a coordinating function which is responsible for planning, accounting, auditing and reporting. Hence, to maintain the accomplishment of educational objectives, these activities should be put into practices. Education costs in secondary school are often high and unsustainable if stakeholders don't participate consistent in school financial resource management practices as owner (MoE, 2002b).

According to Candoli (1984) schools' capability of managing and utilizing financial resources contribute much to the success of the teaching-learning processes. This is to mean that effective and efficient management of schools financial possibly will be lead to achieve school goals. However, inappropriate or poor management of financial resources are likely lead to failure.
Supporting the above idea, MoE (2002c) 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.

Many principals and governing 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. In 2011 E.C Silte Zone education department supervision report shows that there is problem of effective and efficient financial resource management in government secondary schools.

There is also lack of studied and documented research on this topic in study area. Challenges and practice of financial resource management like planning, accounting, auditing and reporting, in secondary schools are not well studied on past time. In addition to this there are many problems that affect the achievement of educational objectives. Even though, all problems have negative impact to achieve educational objectives, problem of liquidation process, law participation of parents in the financial aspects due to low level of education and poor participation of teachers on the financial issues are the major one (Paul, 1994). In relation to financial resource utilization in schools, different scholars conducted studies such as (Dixon, 1994, Rose Kahavizakiriza 2015 and Tadewos, 2014).

The financial resource management encompasses ideological demands that refer in to influence learning structure and classroom critically in light of manager's personal value. The upper mentioned studies are more general and done at international level as well as some specific local areas mainly by focusing on sources of school finance and its utilization but there has not been study carried out which focus on practices and challenges of financial resource management in Silte Zone secondary schools. These are the gaps that the researcher may try to fill and initiated to conduct this study on this specific area.

Therefore, this problem is triggered the researcher to conduct research on challenges and practice of financial resource management on secondary schools in Silte Zone. As a result, that this study is help to create awareness on better understanding and to provide necessary information about challenges and practice of financial resource management in selected government secondary schools and will try to forward the possible suggestion to alleviate the problems.

In Ethiopia, as stated by MoE (1994), the financing of education must be just, efficient and appropriate to promote equity and quality education. Furthermore, MoE (2002) indicated that education and training institutions can generate their own income and use it to strengthen the educational process. However, MoE (2006) showed that as if there is weak administrative capacity of educational finance management. Oromia Education Bureau (OREB, 2012) mentioned that the challenges of financial management in most school are because of lack of capacity in financial management; shortage of the required finance for schools, lack of competence to plan and manage funds, lower level of implementing policies and objectives; which directly lead to the absence of quality of education.

In addition to these different research findings show similar facts. For instance; a study conducted by Sheberu (2015) on practices of financial management in secondary and preparatory schools in Bishoftu administrative town also indicated that weak management of educational finance resources. Moreover, a study conducted by Tadiwos (2014) on financial resources utilization challenges in some selected government primary schools of Damot Pullasa Woreda in Southern Nations, Nationalities and People's Region showed that difficulty of properly utilizing financial resource and absence of internal and external auditing activities. Getahun(2018) concluded that absence of participation private investor, NGO and community other than parent of student in financing school, absence of training leads to weak management of educational financial resources, not submission of financial utilization report leads schools to improper utilization of budget and mismanagement schools financial resource, weak controlling system of budget utilization and finance recording system, skill gap on budget plan and utilization and lack of internal controlling and monitoring financial resource system.

Nevertheless, three of them did not focus on the practices and challenges of finance management at government secondary schools found at Zone level. Sheberu (2015) attempted to assess the issues of practices of financial management whereas Tadiwos (2014) endeavored to assess the issues of financial resources utilization challenges with variable. Getahun (2018) assess the practical challenge of financial resource management. Besides, as far as the knowledge of the researcher is concerned, there is no study carried out on such topics at government secondary schools of Silte Zone. These showed that, there was a research gap, on the topic of practices and challenges of school finance management particularly in government secondary schools of Silte Zone.

Furthermore, an informal observation and discussion held by the researcher with secondary school principals and educational officials from Silte Zone about the topic understudy make the researcher to recognize that, skill gaps of finance worker because school does not offer training on topics of financial resource management and the like, activities of controlling and monitoring were not carried out by the concerned organs of the respective schools. Therefore, the above-mentioned situations and the gap exist over secondary schools of Silte Zone concerned the researcher to carry out study on issues related to practice and challenges of financial management at school level. Thus, this study was designed to investigate practices and challenges of financial management in government secondary schools of Silte Zone.

1.3 Research Questions

The main research question of this study is

1. How do assess the financial resource management practices in secondary schools of Silte Zone?

2. To what extent do stakeholders(KETBand PTSA) participate in the management of financial in secondary schools of Silte Zone?

3. What are the major challenges that affect the financial resource managementpractices in secondary schools of Silte Zone?

1.4. Objectives of the Study

1.4.1. General Objective

The general objective of this research is to assess the practices of financial resource management in the government selected secondary schools Silte zone

1.4.2. Specific objectives

More specifically the study is aimed:

1. To identify the status of financial resource management in secondary schools of Silte zone.
2. To examine the extent that stakeholders participate in financial resource management practices in secondary schools of Silte zone.
3. To identify the major challenges that affects the financial resource management practicesin secondary schools of Silte zone.

1.5. Significance of the Study

Financial resources need a great attention because of scarce resources in the world (UNESCO, 2013). The lacks of proper financial resource management practices affect quality education. It may give current information to educational officials about the ongoing practices of financial resource management for their appropriate corrective measures.

Specifically, the research findings may benefit students by improving financial resource utilization for teaching-learning processes input and it will enhance to create conducive teaching learning environment in the schools. It may benefitschool managers by indicating their strength and weakness of their school financial resource management and helps them to improve their management system wisely.
It may also benefit Administrative towns', Woredas and Education Office of Silte zone by giving the current financial resource management information as input to improve by giving on job trainings, in service trainings and creating experience sharing between schools. In addition to this, the finding of this research may benefit education officials by render in necessary information to design strategies that help to improve the problems of financial resource management that exists in the secondary schools. Finally, it may also serve as a base to other researchers who need for further, investigation on this specific study area in the school.

1.6. Delimitations of the Study

This study will be more conclusive if it is carried out at Zonal level. It did not include all aspects of financial resource management and not involved all secondary schools in the Silte Zone. The study focused on assessing the practices of financial resource management and challenges in the selected secondary schools of Silte Zone. The Zone included one administrative town and eight Woredas. From Administrative town one town and from eight Woredas three Woreda will be taken. Administrative towns and Woredas that included under study are Worebia, Dalocha, Selti and Misrak Azernate Berberia. Regarding Schools, Werabia, Duna, Kilto, Adazer,Emjar, Dalocha, Grinzila ,Agam ,Alkaso, Kibate, Kuno and Gerbiber Secondary schools.

Under this study topic there are variables of financial resources management activities of planning, implementing, accounting, auditing, reporting, budgeting, fundraising, purchasing, monitoring, utilizing and controlling are the financial resources management activities of secondary schools. However, the delimitation would made on planning, accounting, auditing and reporting on major activities of financial resource management. It was not manageable if all the financial resource management activities included.

1.7. Limitation of the Study

The limitation of the study was shortage of time and a resource, searching for respondents of PTA members was time consuming, because some of them found out of the schools. They were only available on weekend to fill the questionnaires; the open- ended questions were not filled out as expected to be filled, budget constraints during data collection. However, the researcher tried to overcome these problems as much as possible and complete this research work.The above key constraints took more time than the expected period.

1.8. Operational Definition of Key Terms

Finance: is the capital (money) that obtained from different source from governmental and non-government organizations, community participation, funds and internal income of the school which helps to execute different activities based on school preplanned.

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

School Management: PTA committee from teachers, students' families, community, finance personnel experts and principals that coordiknate and facilitate the school activities in accordance with certain policies and procedures to achieve the defined school objectives.

1.9. Organization of the Study

This study will be organized into five chapters. The first chapter deals with the background of the study, statement of the problem, objectives of the study, significance of the study, delimitation of the study, limitations of the study, definition of the key terms and organization of the study. The second chapter covers review of related literature. Chapter three deals with the research design and methodology, chapter four covers the analysis and interpretation of data collected. Lastly, Chapter five of the study deals with the summary of the major findings, conclusions and recommendations. At the end, references and appendices are attached.

CHAPTER TWO:-REVIEW OF RELATED LITERATURE

The aim of this section is to provide the brief review of related literature to the study undertaken. It deals with the concept practice of financial resource management, theoretical framework of school finance planning, accounting and auditing of financial resource management in secondary schools context.

2.1. Concept of Financial Resource Management in Education

Financial resource is capital money that schools get from different sources such as internal income, blocks grant, school grant, community participation, non-government institution and funds. Financial resource is the life blood for an organization that determines the success and failure of its objectives (Ahuja, 1993). In fact, finance is the bright thread running through all an organization activities. Therefore, financial resource management influences and limits activities of marketing, production, purchasing and personnel management.

Different scholars explain about the school's financial resource management and its impact on education. For example, financial resource management is a means to manage money that school obtained from different sources by organizing activities like planning, administering, accounting, auditing, reporting, directing and controlling that the financial activities of the school to achieve educational objectives (Clarke, 2007). It is connected also with the procurement and utilization of funds in the proper manner. On the other hand, Nieman(1997) stated that the execution by a person in a position of authority of those management regulated tasks that connected with financial aspects of schools and having the sole purpose of achieving effective education.

Similarly, Joubert and Bray (2007) described that school's financial resource management as the performance of management actions that connected with the financial aspects of a school for the achievement of education goals. The common factor in these definitions of financial resource management practice is the connection between the management tasks and the financial aspects of a school. The implication is that the management of school finances involves the task of planning (budgeting), organizing (coordinating), leading (communicating and motivating) as well as controlling (auditing) (Clarke, 2007). School's financial management practice is very important because it enables the school to achieve effective education goals.

Furthermore, Nevew (1995) defined financial resource management as "the management of capital resources and use so as to attain a desirable educational goal." This author concerned with two distinctive functions. These are financing and investing. Financing describes the management of capital sources. Thus, financing decisions concentrate on the type, size and percentage and position of capital resource. Investing on the other hand describes the management of capital uses. The specialized set of management duties and responsibilities that center on both of these functions is referred to as financial resource management to achieve educational goal.

To strength the above idea Clarke (2007) described financial resource management is essential that the school principals make sure whether they have the knowledge, skill, understanding of the basic processes involves in managing the school's accounts, budgeting process, the systems and controls that are necessary to ensure the school's monies because budget systems cannot function without effective and appropriate control. To this end, Dash and Nena (2008) stated financial resource management practice helps to run tasks of education and to achieve educational goals. In order to get the work done, principal has to plan everything clearly by organizing person and materials, direct the members, coordinate their activities and monitor, control and evaluate the progress and achievements in collaboration with teachers, students, PTA and staffs finance personnel in general.

2.2. Theoretical Framework of School Finances

There is no single all-embracing theory of financial resource management in education. As MoE (2013a) stated that the diversities of educational institutions, the varied nature of problems encountered, and the multidimensional nature of theory in education currently.

As Bush (2004) classified the main theories of educational management into six major models such as formal, collegial, political, subjective, ambiguity and cultural models. This study uses formal model that schools are hierarchical systems in which principals use rational means to pay particular attention to agreed goals. Principals possess authority legitimized by their formal positions within the schools and are accountable to school governing bodies for their activities. Formal models give prominence to official structures, rational processes, the authority of leaders and accountability. These may be linked to the school management tasks identified by Clarke (2007) namely planning organizing, leading and controlling.

In similar way, Mestry (2004), Ntseto (2009) stated the administration of a school's finances is an integral part of effective school administration. Besides Du Preez *et al*. (2003), planning is a vital component of effective school financial resource management administration and usually begins with the drafting of a budget. As Bisschoff (1997), a budget is the mission statement of the school expressed in monetary terms. Budgeting is an ongoing and dynamic process that is typically marked by regular phases, such as planning, needs assessment and priority setting. Likewise, Clarke (2007), budgeting is a forward looking process which should be guided by the school's vision for the future and a realistic assessment of the risks.

Furthermore, Bisschof (1997) summarized the purpose of budget assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organization; motivating and increasing the accountability of middle management; authorizing expenditure and activities; controlling, monitoring and analyzing expenditure; and evaluating performance. In education organization the financial administration activity means bringing all possible input, from staff, parents, students and the community together to render the service of quality education (Bisschoff, 1997). In this respect, organizing of school finances should include aspects such as drawing up a school financial role; setting up a structure within the school to handle managerial and financial matters; delegating certain functions to PTAs, teachers and the school finance personnel; and coordinating activities (Kruge, 2005 and Ntseto, 2009).

On the other hand, Bisschoff (1997) noted that leadership in financial management involves three aspects: sound relationships, communication with all stakeholders internal and external; and motivation of all the people concerned with school finances. The writer explains that transparence and good collaboration between academic and management staff is helping for successfully achieving financial objectives. This also helps to participate in planning, implementing and controlling financial resource management practice actively. As a result, good communication will ensure that each staff member who is involved in school finances would be informed about authorizations for various expenditures is knowledgably about the financial procedure for expending money, and knows to whom the results of the expenditure should be reported.

2.3. Rationale for Educational Financial Resource Management

Regarding the rationality of educational finance management different scholars have forwarded their ideas as described below. Samoff (1999) stated that the responsibility of managing body of the system to maintain an appropriate balance between the limited financial resource and the need of society. Accordingly, managers accomplish these responsibilities through appropriate educational planning which helps them to counteract the need of the society in the process of using scarce educational resource.

It is a national approach in the process of resources mobilization and optimum utilization. It allows a chance for accommodation of changes in the education system. As Mbama (1992) noted educational financial management is an important to plan for effective and efficient utilization to meet the objective of the organization. The principle of financial management as other management apply the general principles of planning, organizing, directing, coordinating and controlling money so as to secure the optimum achievement of educational objectives. In addition to this, the writer expressed the needs for equitable distribution of educational resources, to correct urban and rural disparity, expand the educational opportunity to every school aged children and to maintain quality of education. To cope with rapidly increasing enrollment and declining of educational finance so as to avoid wastage and underutilization.

According to IIEP (2011), the continuous growth of enrollment, though it is not adequate, calls for supply of human, material and financial resources. In order to accommodate an over-increasing school age population new schools have to be built and the existing ones have to be expanded and repaired. For these activities, fund raising and effective and efficient financial resource management practice in the school very important. Management control an internal financial management function that deals with controlling the proper flow of cashes to programmed or per determined cost unit and activities. In advance, Mbama (1992) stated the extents by which these complex educational tasks are achieved depend on the skill, knowledge and ability of educational school leaders at all levels in mobilizing adequate resources and wise utilization of the already limited educational budget.

To sum up, educational leaders forecast the problems future events and risks for meeting the objective of the education system while planning process. In organizing, educational leaders arrange the available financial resources systematically in order to carryout activities with the minimum cost in terms of money and effort. Through controlling, principals check whether all these activities are going according to plan or not. Nowadays, schools are considered as a business enterprise even if their motive is not for profit making. As MoE (2013a), the school system should mobilize scarce resources to attain stated objectives and satisfy the educational needs of students and the community. One of the sources that the school system mobilizes is finance. Consequently, expansion of education and maintaining the required quality in schools are greatly influenced by the amount of finance available to education and the way these available financial resources are effectively and efficiently managed (Nieman and Bennett, 2002).

2.4. Educational Financial Resource Management in Ethiopia

2.4.1. Overview of Educational Financial Resource Management in Ethiopia

Decentralization of power and authority in the education system has resulted in the delegation of power and authority from center to regional and the grass root levels are possible for management of resources allocated (MoE, 2002c). According to MoE (2007) education sector development program attention was given for financing of education by raising public expenditure and improving its management is current issue. Moreover, the MoE (2002a) which focused on educational finance stated as the necessary conditions will be created for education and training institutions to generate their own income and to use it to strengthen the educational process.

On top of this, in decentralization the function of ministry of education has been significantly reduced and it is now dealing with matters pertaining to the setting of fundamental policies, broad educational planning and programming, maintaining standards and setting procedures for program implementation and providing technical assistance. While regional education bureaus, towns and Woredas education office are responsible for financing, planning and implementation of educational activities. Accordingly, Silte Zone towns and Woredas Educational office are accountable for management and administration of financial aspects in schools (MoE, 2002d).

The current education office is more involved in the administration of recurrent budgets allocated for schools' accomplishment activities at Woredas and Towns administrative level. To this end the researcher will review how the stakeholders participate in school financial resource management practically in Silte Zone government secondary schools.

2.4.2. Research on Educational Financial Resource Management in Ethiopia

This section contains the management of educational finance before 1991 and the management of educational finance after 1991 of specific funds. During the Imperial and Derg Regimes of Ethiopia the financing of education was exceedingly centralized. The roles played by the school principals and the local communities in planning, managing and controlling financial resources were not as such or unlikely. As opposed to this, however, educational planning, management and controlling have been considerable devolved to the local level (MoE, 2013).

Basically, under decentralized system substantial governments responsibilities are commonly devolved to the local levels. The role played by the school principals and the local communities become significant. Under such system the sources of educational finance, the rights to allocate and utilize them are mainly determined by the local level. This is what we call fiscal decentralization. It is also true for purchasing, allocating and proper utilization of physical resources (MoE, 2002c).

In connection to this government developed the management of educational finance for a number of factors. For instance, as it indicated in MoE (2002d) creating flexibility and thereby responding to the local level needs, to build up the participation and involvement of the local communities and to create efficiency of financial planning and its implementation are among the major ones. In practice, however, this might be challenged because a number of factors.

The following are among the major and overwhelming challenges in managing financial resource at the local level. These factors include: inadequate budget, weak sources of finance, limited capacity and insufficient experience in allocating, planning, accounting, auditing, reporting, utilizing and controlling financial resources effectively and efficiently. These challenges become Usually broaden by unequal potential that the local levels consist in terms of mismanaging financial resource as well as the level of corruption by the local level authorities. As a result, there was a big gap between approved budget and expenditure as indicated in (Endale,2011; Teshoma, 1997).

2.4.3. Education Financial Resource Management in School

Financial resource management includes the responsibility of the governing body of school PTA committees, principal, and the staff should be clearly defined, and the limits of delegated authority firmly established (MoE, 2002c). The budget should reflect the school's prioritized educational objectives, seek to achieve value for money and be subjected to regular effective monitoring. The school should establish sound internal financial control to ensure the reliability and accuracy of its financial transactions. Schools should be adequately insured against exposure to risks. The school should ensure that purchasing arrangement achieve the best value for money. Control mechanisms should be put in place to ensure that authorization is given for all purchases. Stocks, stores and other assets should be recorded, and adequately safeguarded against loss. Asset registers should be maintained.

In similar way, all income in the school should be identified, and all collections should be receipted, recorded and banked properly. The school should properly control the operation of the bank account and reconcile bank balance with the accounting records. The school should control the use of petty cash. The system of funding petty cash items is one way of controlling (Mestry, 2004). An enhanced level of control over financial management is vital for all governments to maintain their commitment to their citizens. The school should present finance reports for concerned bodies like students' parents, staffs, students and education office. The school should also audit their finance by external auditor at the end of budget year. The good financial management of school participate students family, community members and staff when making financial decisions and while budget planning. The school principal must exercise honesty and truthfulness with subordinates and others in dealing with the school financial matters.

2.5. Financial Resource Management in the School

Educational institutions have a power to manage their financial resources, as a business organizations and public organizations (MoE, 2013b). Business organizations use management accounting and management control for providing information for managers in planning and control of the organizations activities. Since the objective of business organization is make profit, information is highly required to stay in the business. However, public organizations , including educational institutions, use of accounting information for legal requirements to report the financial activities and the use of the sources to the government or to the public body. Levacis (1989) noted that educational expenditures according to the educational act of local educational authorities in England required for the elected parliament members, the accounts of expenditure were published in the public funds of schools and colleges. The instructional budget of local authorities was used in planning and educational provision. Moreover, the main focus of financial resource management in educational institution is concerned with the task of planning and controlling.

According to the Educational Act in England Levacis (1989), principals are accountable for educational finance resources management practice in the school. Schools and colleges managers need awareness of financial matters in order to play the required role in setting the board objective and related detailed operational activities. Thus, financial management in education is an important part of the principal activities and it embraces more than managing money. In general, reviewing the practices of financial resource management experiences of the study the researcher uses the practices of different studies assessed in study process.

2.5.1. Decision Making in Financial Resource Management in the School

The financial resource management has sequential stages in order to make appropriate decisions on finance to implement (UNESCO, 2006). The first stage in the process of financial resource management is securing or the demand of resources. To do so, it needs assessment need based and preparing participatory plan. So, the major source of school finance is the budget share or the manual appropriation to the school system. The budget amount is directly related to the number of students. The second stage in making financial decision is allocating to the required budget depends on the amount that is expected to spend on each individual budget headings. The budget heading are given on the basis of activities of the education system such as teaching learning materials, maintenance, salary, infrastructures, co-curricular activities, projects and other educational materials. The third stage execution of the implementation of budgets regulation by accounting procedures.

In relation to this, Mbama (1992) indicated that, the financial manager normally has the responsibility of the implementation of management decision as well as the administration of the day to day financial transactions. The financial manager’s administrative duties include the supervision of cash flows and involve in the major decisions of school finance. To some up, reviewing the decision making on financial resource management enables the research to see how the decisions are made in the management of financial resources in secondary schools.

2.5.2. Planning

According to Bisschoff (1997) school financial planning is carried out in accordance with the particular school’s financial guidelines or the set of financial procedures that give direction to routine school financial activities, thereby facilitating execution of the school financial plans and aims. School financial planning is the task of the principal who has to see that the school’s purpose, mission, goals and methods of attaining these are clearly understands by all the stakeholders at the school. It is the fundamental element that principle that predetermines what the school proposes to accomplish; it is the starting point of the financial management practice process and is the point around which all the school financial activities revolve.

In similar way Ntseto (2009), requirements of sound financial planning are beginning with the vision, mission and general aims of the school as the framework. It determines the school's outcomes according to the needs of the school and identifies actions for each activity area of school programs.

2.5.3. Budgeting

An integral part of financial management is budgeting. The provision for school principals and PTAs committee become progressively more responsible for managing aspects of recurrent expenditure. Budgeting is the most important element in the process of financial management that indicates the available funds. As it is well described by Chadwick (2002) budget is the statement of the plan form financing the various aspects of the educational program to be provided during the budget year Budget is defined as a planned pattern of revenues and expenditures to achieve educational goals over a specified period of time (Croft. 2002).

In addition to this, Kinerdal (1995) stressed that a budget is an instrument for detailed operational planning and control over a short period of time. Besides, a budget represents the result of a study of planned expenditures and revenues for a stated period, with the total sums of the two sides of the statement in balance and with the financial data presented under an intelligible scheme of classification. Moreover, Kruger (2005) stated the schools budget is the management process reflecting revenues and expenditures of the various programs in the school, which is related to the school financial plan.

Further, the educational budget helps to provide an educational program in school district for a specific period, usually for one year. It shows the item and services which will be provided and the amounts expected to be spent on each. It also shows the revenue sources from which the districts fund will be drawn. Accordingly, Ukeje *et al*. (1992) has defined educational budget as the translation of educational needs into financial plan which is interpreted to the public in such a way that when formally adopted it expresses the kind of educational program.

Concerning to the community, they are willing to support financially and morally, for a one-year period. In addition to this Ukeje *et al*. (1992) defined educational budget as "an educational plan with an estimate of the receipts and expenditures necessary to finance it for a definite period of time ", along with this, Kinerdal (1995), budgets are financial plans containing an estimate of proposed expenditure, its proper preparation and formulation is essential. According to Corbally (1997), an educational budget should be based up on the educational plan, which has been developed to meet a variety of educational purposes. In this way the steps in budgeting are the development of an educational plan, the preparation of an educational plan, and the preparation of revenue plan, the preparation of formal budget document and the approval of the budget document. As Davies (2003) proposed some criteria which can help to overcome the problems of over budgeting, this can be created during budget formulation These are analyzing current and future need for fund, identifying the available resources to meet these needs, protecting and income against some known contingencies, estate planning through the coordination of sources to provide adequate requirement income and presence of the organization wealth. Likewise MoE (2002c) stated while formulating budget, it is also important to consider the present and future financial implication of educational policies and objectives. Moreover, the sources of revenue should be analyzed from different angles, such as government and other sources. Thus by considering all the above, it develops sound to meet the needs of an educational system.

According to UNESCO (2002) to formulate good budget, it is necessary to have sound and timely information, including economic factor as project estimates, national income, inflation and supply, and demand states etc. It is also very helpful to consider contingency and to develop flexibility while budgeting because flexibility is important for reviewing and modifying of the budget during implementation; so that remedial action can be taken in time. In conclusion, reviewing the budgeting process of the school finance resource helps the researcher to examine how the schools under study undertake the budgeting issue.

2.6. Monitoring and Evaluation of Education Financial Resources

Principals must ensure that expenditures are within actual income levels and that only authorized expenditures are incurred. This can be achieved by ensuring accurate and timely recording of all financial transactions. Principal planning and preparing budget alone would not be adequate to bring about desirable result. Budgets must be coordinated, monitored and reviewed (Chadwick, 2002). Due to this fact different techniques of monitoring and evaluations should be applied. As it mentioned by Corbally (1997) the three important procedures which are helpful for assuring of the legality of financial resources management are accounting, auditing and reporting should be implemented.

2.6.1. Accounting

All the money that is received by a public institution likes a school or college need to be accounted properly. Accounting involves complete and accurate recording, classifying and Summarizing of all the financial facts or transaction (Chadwick, 2002From this it is possible to understand that accounting is the better analysis of financial recording. According to Davies and Boczkd (2006),the original, basic purposes of accounting are to classify and record monetary transactions and present the financial results of the activities of an entity. To look at the current nature of accounting and the broad purposes of accounting systems we need to consider the three questions these days generally answered by accounting information: how are we doing, and are we doing well or badly? Which problems should be looked at? Which is the alternative for doing a job?

As Davies and Boczkd (2006) described accounting uses the bookkeeping system within an organization, which deals with how data is identified, recorded and presented as information in the ways required by the user of financial information. The accounting data which it is prepared for presentation must be accurate, reliable, timely, relevant, consistent and clear.

The major functions of accounting in education are: for attaining accurate records of significant details in business transactions, it provides a system of control to assure the appropriate use of resources, it provides a medium of reporting the financial condition of the educational system; it helps to set properties by establishing, analyzing and selecting alternatives. It is obvious that financial accounting directly or indirectly affects decision making, planning, organizing, communicating, coordinating and evaluating (Davies and Boczkd, 2006). This helps to assess in the process of evaluation whether in the right way or not managed properly.

On the other hand, financial accounting will help schools to provide the overall financial transaction and the accounting system. It serves as a tool to evaluate how far the budgetary plan is accomplished and the system laid to a good foundation and valuable data for the preparation of the budget for the consecutive fiscal year. Financial accounting without the aid of a budget is not as much benefit to management (Morphe, 1987).

Moreover, financial accounting activities in school includes recording of official receipt for money received, deposit the received in the bank, money regulation by check, purchasing system and money paid. Supporting documents should be kept for all expenditures made. Bank reconciliation statements should be made each month. Monthly and yearly financial statement should be prepared. All audits should be made each year, and copies of the audit should be filed 20 with persons having the authority According to Crothers (2004), the key function of financial accounting in school are meeting constitutional requirements, record keeping, and production of final accounts and the raising of finance. Without a good accounting system, financial control becomes weakened; budget formulation becomes unrealistic because of lack of information and transactions couldn't be carried out

2.6.2. Auditing

Auditing is the verification of the accuracy and completeness of the financial records of the organization and the appraisal of the legality, efficiency, and effectiveness of the financial management of the organization. In similar way it is a crucial instrument for monitoring and controlling of budget implementation as well as the essential part of the system of accountability and oversight in that it ensures compliance of operations with regulations, rules and procedures (Mill champ, 2002). Therefore, auditing of accounts is compulsory and necessary to avoid errors of commission, compensate errors, and falsified errors (Chalam, 2003).

On the other hand, auditing is one way of providing principals with an objective assessment of whether the financial system and controls are working properly or not. In other words, they report on the truth and fairness of the financial situation of the school. An audit or detailed examination and analysis of a school's financial records should be conducted by a professional expert who is not normally in the school staff. This helps the school principal to finish the funds according to preplanned; check whether the objective of school complete and accurate with financial statistics; determine the adequacy of financial accounting procedure and records; and to check the flow of finance whether it keeps the right procedure or not. Besides, Morphe (1987), the auditor will be able to assist the clients with accounting, systems, taxation, financial, risk management and other problems.

In addition to this, an accurate financial information which provided by accounting and auditing is reached to woredas and towns education office timely. The general financial condition should be reported to the government and the community according to the reporting schedule (MoE, 2002d).

2.6.3. Reporting

Reporting is the procedure, which is permitted to clear and purposeful communication between school administrators, education office and the public with regard to the financial affairs of the school district (Samoff, 1999).There are two bodies of reporting

The first is internal reporting which is made for those responsible bodies in the school (teachers, students and personnel) and the second for public (PTA, KETB and families) or government (education office) to inform the financial plan and its implementation with respect to the educational objectives based on accounting and auditing (Nieman and Bennett,2002).

On the other hand, the reporting aspect of accounting is extremely important in the budget planning, administration and control. As Knezevich (1989), reporting has the purposes of giving current information, present summary of income and expenditure and give fiscal information to the general stakeholders in order to understand the school financial management on the side of parents. Therefore, genuine and honesty report is an important task of finance management in school that it clears the necessary information for the community. On top this, the researcher is going to review whether the reporting activities are regularly implemented in the school or not while thesis work.

2.6.4. Financial Control

Controlling or evaluating the management of the school fund includes assessment, taking corrective action, supervision and disciplinary measures are the major activities in financial controlling. Therefore, financial control is the fourth and final primary financial management task that books directly with school financial organization, planning and leading. Financial control is the principal's task that ensures the coordination and effective functioning of all the school's financial activities. So that, the formulated school objectives are implemented and pursued according to the school financial plan (Kruge, 2005, Nieman and Bennett, 2004).

Similarly, the school financial control process narrows between school financial planning and the actual financial performance by setting the performance standards in the right places. Financial control focuses on virtually every school financial activity. Strategic financial control focuses on the performance of schools, and it involves a study of the effectiveness of the management of the school fund. Effective management of the school fund is characterized by the extent to which financial planning and financial control is integrated (Palmer, 1992).

Moreover, the school principal carries out financial control in order to ensure that school finances are managed in line with the goals of the school. The school cannot survive without controlling their financial services, proper recording of expenditures and income. These strategies will assist the principal to control financial activities of the school. The school principals and the school governing body should be able to aware what financial control means (MoE, 2002a).

To this end, the school needs to monitor its financial management continuously. Monitoring of the budget entails keeping a check on the difference between the planned financial status of the school at any given time and the actual financial status at the time (Kruger, 2005; Nieman and Bennet, 2004). In short reviewing the financial activity control gives a researcher a highlight to give the necessary attention during the actual study process.

2.7. Competency for Effective Financial Resource Management in Education

As it is suggested by Corbally (1997), the personnel of education finance and business administration will need to possess certain specialized competency in the area of financial management. Actually, the necessary skills, knowledge, and understanding which will enable them to utilize their general competency are needed. In addition to this, Berkhout (1992) stated that not only those who work in the financial department but also including the managers of educational institutions and school principals' work as who have an involvement in financial management should possess specialized skills.

In similar way, Sanyal (1995) stated that at operational process, if the scarce resource is managed effectively with the minimum and standardized cost by professionals; necessary output will be gained. Thus lack of competent personnel in finance department challenges more of the attention and occupy more of the time directly or indirectly to local boards of education than any other problem relating to schools. So, competent personnel with clear policies are needed for the management of finance in the schools. The competence of personnel to manage and control finance in schools play a decisive role for the effective utilization of financial resources Davies (2003) Consequently, the success of financial management is largely determined by competency and contribution of the personnel employed. In general, personnel competence in the process of financial management is the key for realization of school objectives. Thus, reviewing personnel competence in financial management

enables the researcher to analyze that school financial management activity is carried out by skilled personnel.

2.8.The Role of School Principals' in Financial Resource Management

According to Leithwood and Stainbac (1995), school principals have responsibilities and duties of their positions; they often find it difficult to keep abreast of implementing policies and practices. In the same way Sagor and Barnett (1994) agree that of having knowledge, skill and experience of policies and guidelines are essential to overcome the challenges.

These policies and guidelines become the working norms of the school rather than formal board policies of operating procedures. Typically, they take an action what will not be tolerated in reaching the mission. Murphy and Louis (1999) refer to the trend of delegating the management of school funds to school principals and PTAs as an increase in allocation of decision making. School principals and PTAs should be empowered to lead and supervise school resources (MoE, 2002c). School principals should work with PTSAs in the financial matters like budgeting, purchasing and monitoring school financial resources. In addition to this, Tsukudu and Taylor (1995) stated that training for school personnel is very essential to manage schools financial resources.

Since 2002 schools much more freedom on managing their own finance and opened the door to better ways of managing the school fund and considerable delegation with in the schools, individuals being responsible for managing school finance MoE (2002c). It also means that there must be clear systems for dealing with the school budget and which cover the way money, the way that school accounts are kept and the way spending is monitored . These systems are not only needed by principals but also all the members of staffs. Principals should create awareness for PTAs, teachers and supportive staffs about budget spending and aware of how the school budget is administered. It is clear that the role of principals in financial resource management is many. So, reviewing the role of principals helps the researcher to examine whether principals exercise their role or not at the school level.

2.9. The Role of Parent-Teacher-Association on Financial Management

The first step in organizing school finances is to institute the school governing body, which in appoints the school financial committee. The PTA is made up of parents of learners at the school, teachers and local community. People from the community may be assigned as PTA in school committee members. For example, an expert on financial matters in schools may be assigned in the finance (MoE, 2002a). The PTA is an important element of decentralization in education.

Therefore, it is essential that the PTA work closely with the school principals as school financial managers with respect to the owner. In advance, MoE (2002a), the PTA should assist principals in administering the school finance; with projects to establish a school fund account; and to administer it in accordance with the policy and guidelines. They prepare school budget plan each year that shows the estimated income and presented to the general parent's meeting for approval. The PTA committees should find ways of obtaining budget from stakeholders for the school by approaching business people to sponsor school based on their plan activities; asking parents' to contribute as they like; and organizing fundraising projects for their schools; and following the procedure to accomplish school goal as preplanned.

As MoE (2013b), the guidelines on school financial management indicate that the school casher and PTA head should open and maintain a single bank account in the name of the school at a registered bank. Nobody is allowed to keep money or deposit it into a bank account other than the one that exists in the name of the school. The role of Parent Teachers Association should be placed in the center of the school activity in that they capable to coordinate all students' family for school activity. Hence, reviewing their role gives a researcher to see how the PTA carried out their role in government secondary schools practices of financial resource management as owner in Silte Zone

2.10. Strategies Used to Improve Financial Resource Management in the Schools

Principals employ various strategies to cope with financial resource management problems they encountered in the school. Most of principals employed more than one strategy to cope with challenges they faced as financial resource manager and engaged for seeking additional funds to cater for school development from various sources. On the other hand, planning, accounting, auditing, reporting and recording are financial resource management strategic activities to coping with the challenges encountered (MoE, 2013a). To do it needs skillful manpower, experience, expertise and commitment.

Despite the existence of various publications to provide guidelines for financial resource management in general and in particular to procurement and utilization procedures in schools, still principals faced challenges related to accounting, auditing, planning and procurement of goods and services. To alleviate these problems preparing short term training and long term training for stakeholders who participate in financial resource management practice and preparing participatory plan on school need based assessments is crucial issue. Depending on preplanned activities the school prepared budget plan according to their priority and weight. Then, schools are preparing controlling mechanisms of accounting, auditing, reporting and monitoring in daily base activities (MoE, 2002b).

Summary

Financial resource management helps the school to reduce costs, improves performances influences and limits its activities to achieve preplanned objectives. As already known finance is the back bone of school. The sources of this finance are government, internal income of it school self, private investor, community participation and NGO (MoE, 2002). Whereas the private sources include contributions from individuals, household and other private entities (example; religious groups, firms, associations).

Finance management can be started from *T*lanning. This can be defined as the formalization of what is intended to happen at some time in the future. It is a concern on actions taken prior to an event, typically formulating goals and objectives and then arranging for resources to be provided in order to achieve a desired outcome. The good financial management makes participate students' family, community members and staff when making financial decisions and while budget planning, approval, implementation, and review. This lead to stakeholders to higher motivation and help schools to achieve the budget targets set. Planning and preparing budget alone would not be adequate to bring about desirable result. Further require budgets must be coordinated, monitored and reviewed (Chadwick, 2002). The legality of utilization processes of financial resources can be assured via accounting, auditing and reporting. The school is expected unceasingly undergo for these issues for monitoring and controlling their budget.

On the other hand, there were studies conducted on practices of financial management in secondary and preparatory schools in Bishoftu administrative town and financial resources utilization challenges in some selected government primary schools of Damot Pullasa Woreda in Southern Nations, Nationalities and People's Region. Accordingly, there were challenges identified via these studies.

CHAPTER THREE:-RESEARCH DESIGN AND METHODS

This section was discussed about research methodology. It contains the setting where the research was conducted, research design, population of the study, data sources, sampling and sampling techniques, instruments for data collection, and tools of data analysis and interpretations.

3.1. Research Design

For this study descriptive survey research design was used. The researcher employs descriptive survey type because descriptive research is a design used to obtain information relating to the exiting status of an issue or phenomenon and to be describing “what exists" within the variable or conditions of the situation. It importanttoaccurately and systematically describe a population,situation or phenomenon. It can answer what, where, when and how questions and provide additional information about the topic. Hence, a descriptive survey research was used to investigate the practices of financial management in Secondary Schools in Silte Zone. Descriptive survey helps to interpret, synthesize and integrate data and point out their implications. Overall, it can be used to obtain information about the current status of the phenomena and the existing financial management practice in Secondary Schools (Khan, 2004)

3.2 Research Method

In this study mixed research method/ quantitative and qualitative / was employed, since it helps to conceptualize information that gathered from different respondents from different points of view. As Spratt, Walker and Robinson (2004) suggest, combining quantitative and qualitative methods sounds like a good idea. Using multiple approaches can capitalize on the strengths of each approach and offset their different weakness. Moreover, this approach would be important in complementing the limitations of each method by another; hence the researcher employed mixed research method which is important.

3.3. Study Area

Silte Zone is one of fourteen Zones in SNNPRS which is at the distance of 180km in the south west from Addis Ababa and 160km far away from the capital city of the SNNPRS Hawassa. The Zone includes one administrative towns , eight woredas, and 34 secondary schools .The abstract of annual report of Silte Zone (2019) shows, it is surrounded in the East by Oromia Regional state, in the West by Hadiya zone, in the South by Alaba zone and in the North by Gurage Zone. Total area of Silte zone is 2876.09^2.K.M, it has 986,649 populations and 91.5% populations live in rural area the climatic condition of the area good for people's life. In general, the economic activities of the area depend on trade, agriculture, government employment and labor work.

3.4 The Source of Data

The data for this study were collected from primary as well as secondary data sources.

3.4.1 Primary Data Sources

For the success of the study, the researcher obtained information from principals, Teachers, woreda educational planning and development heads, KETB and Parent Teacher Association members.

3.4.2 Secondary Data Sources

Secondary sources were documents related to school annual budget plan, community discussion record, school budget report and other relevant school finance documents.

3.5 Sampling Techniques

The study was conducted in Silte Zone, In Silte Zone there are nine Woredas. Among these, four(44.4%)Woreda were selected using simple random sampling technique,because they were homogenous in management system, and simple random sampling is one in which every member of population has equal chance of being selected (Kothari, 2005). These Woredas were ,Silti,Worabe,Misrak Azernet and Dalocha. From these Woreda twelve all secondary schools were selected by using availability sampling techniques. These schools were; Worabe, Duna, Kilto, Adazer, Emejar, Alkeso, Kibet, Dalocha, Kuno, Grinzilla, Gerbiber and Agam Secondary school, The respondents were school principals, Teachers, Parent Teacher Student Association members, KTEB chair person and Woreda educational planning and development heads. There were 360 teachers and 84 PTSA members in the selected schools. Among these 96(26.6%) Teachers and 24 (28.5%) PTSA members were included in the sample. Teachers and PTSA members were selected using simple random sampling technique. In the selected secondary schools all 12 KETB chair person all 12 vice principal,all 12 principals and all four Woreda education planning and development heads were included in study by using availability sampling techniques. Totally, 160 respondents were included in this study; these were 12 principals, 12 vice principal 12 KTB chair persons, 96 teachers, 24 parent teachers association members and four Woreda educational planning and development heads.

Table 1 Sample Size and Sampling techniques

No	Participants	Total population	Sample	% of sample population	Sampling technique
1	Principals	12	12	100	All
2	Teachers -	360	96	26.63	Simple random sampling
3	Parent, teachers association members	84	24	28.5	Simple random sampling
4	Woreda Education officer	4	4	100	All
5	KETB	12	12	100	All
6	Vice principals	12	12	100	All
7	Total sample size	484	160	33.05	

3.6 Instruments of Data Collection

Three types of data collection instruments were used to collect data related to the problems of the financial resource management. These instruments were questionnaire,iInterview and document analysis. Questionnaire and interview were used to collect data from primary sources.

A. Questionnaire

A questionnaire was designed with the help of advisor to elicit information from the respondents that to help gather information on the current practice and problems of financial resource management in the secondary schools of Silte zone. In order to gather the appropriate information about the study, questionnaire was set up for secondary school principals,vice principal and teachers. The advantage of questionnaire is quick, cheap, efficient can reach a large number of people.Trochim(2005)explained the existence of visual presentation, the possibility of judging quality of response, it slow cost and the presence of personal contact has the advantages of questionnaire.

The questionnaire was consisting of two parts. The first part was deal with the general background of the participants. The second and the largest part contained both closed ended and open ended question item that helped the researcher to address the basic research questions of the study. Close ended questions were developed using likert scale to identify to what extent the respondents agree or disagree. Likert scale is easy to construct; it takes less time to construct; simplest way to describe opinion and provide more freedom to respond. The scale consist of five scales 5 = strongly agree, 4 = agree, 3 = undecided, 2 = disagree, and 1 = strongly disagree.

The questionnaires were prepared in English and translated in to Amharic to minimize misunderstanding by respondents. The same questionnaires were prepared and distributed for all respondents since all group of respondents are expected to be equally involve in activities related to school finance.

B. Interview

Another data collection instrument was interview. The Interview permits greater depth of response which is not possible through any other means. Thus, the purpose of the interview was to collect supplementary data to study.

Interview is face to face interpersonal situation in which one person; the interview with educational planning and development heads and also Semi-structured Interview was conduct with; Kebele Educational Training Board and Parent Teachers Student Association members. The interview question mainly focused on the auditing, planning, involvement of community and problems hinder on financial resource management activity. The process of interview was conducted in Amharic language then translated in to English by using tools such as voice record, flash and checklist.

C. Document Analysis

The study was made use of document analysis to cross check the correspondence between what respondent said and what was practically done. Thus the researcher conducted document analysis from school budget annual report, minute and the other documents related with school finance records. They were assumed to provide the background information about the school finance. In another words, documents can provide the information, which is relevant to the issue and problems under the investigation.

3.7 Tools of Data Analysis and Interpretation

Both quantitative and qualitative data analysis methods were employed in order to answer the research questions and to attain the objectives. Based on nature of item and variables different statistical treatments were used. Quantitative data were collected through questionnaire from teachers and school managements were described in descriptive statistics such as percentages, frequency and mean. SPSS version 16.0 was used to process the quantitative data. The qualitative data that were collected through interview used semi structured questions and documents analysis information obtained narrated in words. Finally, the results of the interpretation were discussed and summarized.

3.8. Pilot Study

Pilot study was employed in one of non sample schools for checking validity and reliability of questionnaire and interview guides.Ary et al (2010) stated that pilot study provides the opportunity to assess the appropriateness of data collection methods and other procedures and to make changes if necessary. It also permits a preliminary testing of the hypothesis, which may give some indication of its tenability and suggest whether further, refinement is needed. Also, unanticipated problems that appear can be solved at this stage, thereby saving time and effort later.

Before collecting the data, pilot study was conducted for testing the questionnaire which reveals the weakness, if any. (Kothari, 2004:17) stated that piloting helps to clear up any confusion in instrument of data collection and allow the researcher to determine the adequacy of instruction to respondents. Accordingly, advisor checked the draft instrument. The pilot test conducted at Lera secondary school with 20 teachers,1 principal and 1 vice principal .Based on the results of the pre-testing.4 question items that appeared lack clarity were modified and one question is founded to be irrelevant was cancelled. The result of the pilot testing was statistically computed by the SPSS 16.0 program. The Cranach's Alpha Model was used for analysis the data. Based on the pilot test, the reliability Coefficient of the instrument was found to be 0.834(83.4%) and, hence, was taken to be reliable. That is the instrument was found to be reliable as statistical literature recommend a test result of 0.65 (65% reliability) and above as reliable (George & Mallery, 2003). The table below indicated high reliability, which means the instruments gives the same results if the research is repeated on the same sample.

Table 2 Result for coefficients of reliabilities test

No	Variables	No of items	Alpha
1	Practices of financial resources management	4	.852
2	practices of budget planning in the schools	4	.862
3	practices of financial accounting in the schools	5	.811
4	extent of parent community participation in management	7	. 891
5	Factors that hinder financial resource management participation	16	.736

3.9 Ethical Consideration

In planning a research work involving human participants, it is important to consider the ethical guidelines designed to protect the participants (Best 1999). Therefore, the researcher attempted to set the following ethical principles. Permission was obtained from concerned body before gathering data and to protect the identity of respondents, their names were not written in the result part of the study while respondents being informed and oriented about the purpose of collecting data. The researcher respected the culture, norm and personal willingness of the respondents to participate on filling of the questionnaire. Finally, the researcher thanks the respondents that participated in the study.

CHAPTER FOUR፡-DATA ANALYSES AND INTERPRITATION

This chapter deals with data presentation, analysis and interpretation.The purpose of this study was to assess the practices of financial resource management in secondary schools of Silte Zone. Therefore the study seeks to answer the basic research questions. To attain the stated objective, the information collected through interview qualitatively described in words in order to give answer for basic research questions set in the study.A total sample of the study was 160 which made up of 96 teachers, 12 KETB, 24 principals, 24 PTSA and four Woreda educational planning and development heads Thus, based on responses obtained from the sample respondents, the analysis and interpretation of date presented blow following each table.

Finally the researcher made clear interpretation of data analyses merged five point scales in to three .i.e. strongly agree and agree merged to “agree”, strongly disagree and disagree combined and take as “disagree”, and “undecided” taken as it is.

4.1. Characteristics of the Respondents

The demographic characteristic of the respondents contains three items, such as sex, age and educational status. The result obtained from the respondents presented in the following table

Table 3 demographic characteristics of the respondents

N.o	Item	Category	Teachers		KETB		PTSA		Principal		WEPDH	
			N	%	N	%	N	%	N	%	N	%
1	Sex	Male	78	83.9	12	100	24	100	24	100	4	100
		Female	15	16.1	-	-	-	-	-	-	-	-
		Total	93	100	12	100	24	100	24	100	4	100
2	Age	20-24	3	3.2	-	-			-	-		
		25-30	24	25.8	-	-						
		31-35	16	17.2	-	-	3	12.5	12	50	1	25
		36-40	25	26.8			5	20.83	8	33.33	2	50
		41-45	17	18.2	9	75	4	167	4	167	1	25
		46&above	8	8.6	3	25	12	50		-		
		Total	93	100	12	100	24	100	24	100	4	100
3	Educational status	10th complty	-	-	12	100	20	83.3	-	-		
		Certificate	-	-					-	-		
		Diploma	6	6.45					-	-		
		First degree	79	84.5	-	-	4	16.7	23	95.8	4	100
		second degree	8	8.6	-	-	-	-	1	4.16		
		Total	93	100	12	100	24	100	24	100	4	100

As indicated in Table 3 of item one, all of the total twenty four principal respondents, 24(100 %) of them were male. In the same table፣out of 93, 78 (83.9%) teachers were male.All 12 KETB members, all four Woreda educational planning and development heads and all 24 PTAs were males. These statistical data showed that, the school management positions were dominated by males in secondary schools in Silte Zone.

As indicated in Table 3 of item 2 regarding the demographic characteristics of the teachers three(3.2%) of the respondents were at the range of 20-24 and 24(25.8%) of the teacher respondents replied their age between25-30. On other hand, 16 (17.2%) teachers replied their age was between 31-35, 25 (26.8%), teachers replied their age was between 36-40, 17 (18.2%) teachers replied their age was between 41-45 and eight (8.62%)of teachers replied their age was between 46and above. Also 75% of KETBage 41-45 and 25% 46 and above, PTSA three(12.5%), replied their age between 31-35,five(20.83%)aged 36-40, four(16.6%) aged 41-45 and 12(50%) 46and above.On the other hand,12 (50%) principal replied their age between 31-35, eight(33.33)aged 36-40 and four(16.66%) aged 41-45. 3.2% belonged to the age range 20-24, 25.8% aged 25-30, and (20%)

aged 31-35 (25%) 36-40(21.87%) 41-45 and (14.37)46 and above. This implies that teacher respondents participated in the study were medium aged and the age of KETB, principal and that of PTSA were also on the average, as a result teachers can play strong role to make teaching-learning process effective and KETB, principal and PTSA play role in school management in order to create active and attractive school environment.

As it was presented in Table 3 item3, concerning academic status, the qualification distribution of the respondents revealed that 95.83 % of principals and 84.5 teachers were first degree holders. This result did not agree with MoE (2002), which stated that, the position of principals' and teachers' required second degree. Woreda educational planning and development heads were first degree holders and also all of KETB and 83.33% PTSA were under qualification.

This implies that teachers and principals qualified to achieve the determined goal. While the majority of KETB, and PTSA educational status were low and negatively influenced the management activity of the school

Table 4 Experience and Training opportunity of Respondents

Item	Category	Teachers		KETB		PTSA		Principal		Woredaeducational planning and development heads	
		N	%	N	%	N	%	N	%	N	%
Experience	1-5	69	74	9	75	20	83.3	14	58.3	4	100
	6-10	15	16	3	25	4	16.7	10	41.7	-	-
	11-15	9	10	-	-	-	-	-	-	-	-
	16-20	-	-	-	-	-	-	-	-	-	-
	>20	-	-	-	-	-	-	-	-	-	-
Training opportunity	Yes	15	16.	3	25	4	16.7	15	62.5	4	100
	No	78	83.	9	75	20	83.3	9	37.5	-	-

Concerning years of services on current position, 58.3% of principals,74% of teachers,75% of KETB,83.3% of PTSA, and all Woreda educational planning and development heads served below five years. On the other hand, 41.7% principals, 25% KETB, 16.7% PTSA and 16% teachers served 6 to 10 years. Whereas, 10 % of teachers served 11 to 15 years, According to this study 16 to 20 years of service were not identified. This result showed that the majority of respondent's principals, Woreda educational planning and development heads, teachers, PTSA and KETB had less work experience on current position.

Concerning training, out of the total respondents 15(16.12%) of teachers, three (25%) KETB, four(16.7%) PTSA, 15(62.5%) principals and all four Woreda educational planning and development heads,confirmed that they had got financial management training. Whereas, 78 (83.87%) of teachers, nine(75%) KETB, 20(83.3%) PTSA and nine (37.5%) principal responded "no" that they hadn't got training on financial resource management practices. This implies that the majority of respondents did not got training on financial resource management practices in the schools.

4.3. Practices of financial resources management

Table 5 Views on Practices of Financial Resources Management Activities

NO	ITEMS	Respondents	Rating scale						M
			3		2		1		
1	The school has implemented finance rules and regulations.		A		UD		DA		
			N	%	N	%	N	%	
		Teacher	21	22.6	22	23.7	50	53.8	1.68
		Principal	1	4.2	5	20.8	18	75	1.25
2	The qualified finance personnel experts are employed for finance work in your school	Teacher	17	18.3	20	21.5	56	60.2	1.58
		Principal	6	25	6	25	12	50	1.87
3	Financial personal have competency to manage school finance	Teacher	18	19.4	21	22.6	54	58.1	1.61
		Principal	-	-	8	33.3	16	66.7	1.37
4	Currently your school is effective in financial resource management	Teacher	20	21.5	24	25.8	49	52.7	1.68
		Principal	2	8.3	5	20.8	17	70.8	1.5

Key; 3=strongly agree and agree 2=undecided 1=disagree and strongly disagree Mean: 0.49-2.49 low, 2.5-3.49 medium, 3.51-4.499 high

According to item 1 in Table 5, the respondents were requested to respond whether the school has implemented finance rules and regulations. In this regard 50(53.8%) teachers and 18(75%) principals replied "disagree" and 22(23.7%) teacher and five(20.83%) principals replied "undecided "and 21(22.6) teachers and one(4.1%) principalsrated "agree''. Based on the three point scale majority of the teachers perceive that implementation of finance rules and regulations were low. The mean value

(M=1.688) teachers, (M =1.25) principals indicate that the majority of respondents disagreed on the implementation of finance rules and regulations.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that፣

"*The implemented finance rules and regulations were not that much effective and did not follow finance rule and regulation also the document of the schools was not show more about implemented finance rules and regulations in the other hand, in the schools when they run finance for different purpose, the extent to follow finance rule and regulation was poor. This problem was more serious on the internal budget sources. The reasons behind this problem were carelessness of those run the finance skill, experience and the lack of follow up from others*."

This shows that in schools the running of finance following rule and regulations was less. The absence of following finance rule and regulation caused the school finance for wastage of finance resources, corruption and lack of transparency. It also makes the controlling of school finance difficulty for stakeholders.

Regarding item 2 of Table 5 the respondents were requested to point out their view on the availability of qualified finance personnel experts employed for finance work in your school. Accordingly, from teacher respondent 60.2 %(N=56) replied "disagree" and 21.5% (N=20) responded "undecided", 18.3 %(N=17) replied "agree ". Depending on the scale majority of teachers perceive that the qualified finance personnel experts are employed for finance work was less, and principal respondent 50 %(N=12) replied "disagree" and 25% (N=6) responded "undecided "50 % (N=6) replied "agree ". Depending on the scale majority of principal perceive that the qualified finance personnel experts are employed for finance work was disagreed. The mean value (M=1.58) teachers and (M =1.87) principals indicate that the majority of respondents disagreed on the item qualified finance personnel experts are employed.

Regarding to item 3 of Table 5 the respondents requested to point out their idea to financial personal have competency to manage school finance 58.1%(N=54) of teacher respondents replied "disagree, 22.6% (N=21) responded "undecided"19.4 %(N=18) replied "agree''. The majority of teachers respondents replied disagree. As well as in the same item, principal respondent 66.7 % (N=16) replied "disagree" and 33.3% (N=8) responded "undecided".

The data show that the majority of teachers and principals respondents revealed the financial personal have competency to manage school finance were insufficient. The calculated mean value of teacher was (M=1.61) and principal (M=1.37). As the data showed that the two groups of respondents disagreed on the item financial personal have competency to manage school finance. Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that,

> "*In majorities of schools, the finance personnel had no qualification for the position required. In some schools' not finance personnel employed instead it was given for teachers as additional work or 10 complete students or finance personnel employed on cluster*".

This indicates that all groups of respondents agreed in their responses, incompetent finance personnel are serving on the position, generally the findings of the study show that lack of trained, experienced and skilled manpower in schools

Finance is the major input to achieve the set educational plan and goals. So, skilled manpower is obligatory to attain the plan and objectives of education. However, currently most of the schools do not have the skilled manpower and the necessary experience to administer the capital and recurrent budget (Admass Colleges, 2007).

In item 4 of the same table, the respondents were requested to express their views regarding the currently school are effective in financial resource management. 52.7 %(N=49) of teacher respondents replied "disagree, 25.8% (N=24) responded "undecided"21.5 % (N=20) replied "agree ''. The majority of teachers respondents replied strongly disagree. As well as in the same item, principal respondent 70.8 % (N=17) replied "disagree" and 20% (N=5) responded "undecided"8.3 % (N=2) replied "agree". The data show that the majority of teachers and principals respondents revealed the currently school were not effective in financial resource management. Additionally the calculated mean value of this item was (M=1.68) for the teachers and (M=1.5) principal this implies that currently schoolswere not effective in financial resource management.

According to Melaku (2000), the expansion of educational systems and provision of quality education in schools are greatly influenced by the amount of finance available to education, and by the extent to which the available financial resource effectively and efficiently managed and utilized..

Table **6 Viewson the practices of budget planning in the schools.**

NO	ITEMS	Respondents	Rating scale						M
			3		2		1		
1	School budget plan preparation is participatory		A		UD		DA		
			N	%	N	%	N	%	
		T	22	23.7	21	22.6	50	53.8	1.69
		P	5	20.8	6	25	13	54.2	1.75
2	School budget plan is in line with teaching learning activities	T	26	28	20	21.5	47	50.5	1.77
		P	1	4.2	8	33.3	15	62.5	1.25
3	School follows finance guidelines for implementing finance al resource management	T	24	25.8	23	24.5	48	49.5	1.76
		P	2	8.3	5	20.8	17	70.8	1.62
4	School allocate the annual budget using the proper code of finance	T	-	-	-	-	-	-	-
		P	3	12.5	5	20.8	16	66.7	1.75

Key; 3=strongly agree and agree 2=undecided 1=disagree and strongly disagree M=mean Mean: 0.49-2.49 low, 2.5-3.49 medium, 3.51-4.499 high

Concerning item 1 of Table 6, respondents were asked to respond about on schools budget plan preparation whether participatory or not in their schools. Regarding to this the majority of them 50(53.8%) teachers and 13(54.2%) principal replied “disagree” and 21(22.6%) of teachers andsix(25%) principals replied “undecided“ and 22(23.7) teachers and five(20.8%) principals replied “agree’’ based on the scale.Majority of the respondents perceive that schools budget plan preparation in their schools were less participatory. The mean and value (M=1.698) teachers and (M =1.75) principals indicate that the majority of the respondents replied that budget plan preparation were not participatory.

From this we can confirmed that school budget plan preparation was not participatory. Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explain that”

> *Most of the time school budget plan was prepared by schools’ principals without participation of the responsible stakeholders, and also the data confirm the dominant role of the principals in school budget so; the school principals use all these opportunities to misuse the finance of the school as he/she wishes and likes*. ” This implies the school budget plan preparation was not participatory.

In connection to the response, MoE, (2002) stated that, the policy directives also clearly indicated that community contribution and involvement in school were important means of financing education.

As indicated in table 6 item 2, item was raised to respondents school budget plan is in line with teaching learning activities. Regarding to this the majority of them 47(50.5%) teachers and 15(62.5%) principal replied “disagree” and 20(21.5%) teacher and 8(33.3%) principal replied “undecided “and 26(28)teachers and one(4.2%) principal replied “agree’’ based on the scale majority of respondents perceive that school budget plan was not in line with teaching learning activities. The mean value (M=1.77) teachers and (M =1.25) principals indicate that the majority of respondents disagreed on the school budget plan was not in line with the teaching- learning activities. From this we can conclude that majority of respondents confirmed schools budget plan line with the teaching- learning activities were insufficient.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads discussion result shows, “*it wereless integrated the whole teaching- learning activities.”*

Regarding to item 3 of table 6 the respondents requested to point out their idea to schools follows the finance guidelines 49.5%(N=48) of teacher respondents replied “disagree, 24.5% (N=23) responded “undecided”25.8 %(N=24) replied “agree’’. The majority of teachers respondents replied disagree. As well as in the same item, principal respondent 70.8 %(N=17) replied “disagree” and 20.8% (N=5) responded “undecided”8.3%(N=2) replied “agree”.The data Show that the majority of teachers and principals respondents revealed that schools follows the finance guidelines were less.

The calculated mean value of teacher was (M=1.76) and principal (M=1.62). As the data showed that the two groups of respondents disagreed on schools follows the finance guidelines.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that,*not integrated the whole teaching- learning activities.”*

Concerning item 4 of Table 6 respondents were asked to respond about allocate the annual budget using the proper code of finance Accordingly from respondents 16(66.7%) principals replied “disagree” and five(20.8%) principals replied “undecided “and three(12.5%) principals replied “agree’’ refer to this majority of the respondents perceived that allocate the annual budget was not using the proper code of finance .

The calculated mean value of principals (M=1.75). As the data showed that the principal of respondents disagreed on allocate of annual budget using the proper code of finance.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that, “*In most of schools, gap on using financial codes to allocate budgets*.”

Table 7 the Viewson the practices of financial accounting in the schools.

NO	ITEMS	Respondents	Rating scale						M
			3		2		1		
			A		UD		DA		
			N	%	N	%	N	%	
1	School has well organized accounting system.	Teacher	25	26.9	19	20.4	49	52.7	1.74
		Principal	-	-	4	16.7	20	83.3	1.25
2	School collects payment by using legalized receipts.	Teacher	46	49.5	19	20.4	28	30.1	2.19
		Principal	11	45.8	7	29.2	6	25	2.00
3	School provides genuine finance report for stakeholders.	Teacher	23	24.7	19	20.4	51	54.8	1.69
		Principal	1	4.2	6	25	17	70.83	1.5
4	School storekeeper accepts purchased materials by right procedures	Teacher	24	25.8	22	23.7	47	50.5	1.75
		Principal	9	37.5	6	25	9	37.5	2.12
5	School finance timely audited through/using right procedures.	Teacher	-	-	-	-	-	-	-
		Principal	2	8.3	5	20.8	17	70.83	1.75

Key; 3=strongly agree and agree 2=undecided 1=disagree and strongly disagree M=mean,Mean: 0.49-2.49 low, 2.5-3.49 medium, 3.51-4.499 high

As indicated in table 7 item 1, item was raised to respondents school has well organized accounting system. Based on respondents, 49(52.7%) teachers and 20(83.3%) principals replied “disagree” and 19(20.4%) teachers and four(16.7%) principals replied “undecided “and 25(26.9) teachers replied “agree’’ based on the scale majority of respondents perceive that school have not well organized accounting system.

The mean value (M=1.74) teachers and (M =1.25) principals indicate that the majority of respondents “disagreed” on school have not well organized accounting system.From this we can conclude that majority of school have not well organized accounting system.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads discussion result shows, *“school have a gap on accounting system”*.

With regard to item 2 of table 7 respondents were requested to point out their views respected to the school collects payment by using legalized receipts. Accordingly the teacher respondents, 30.1 % (N=28),and 49.5 %(N=46) said “disagree” and “agree” rein the correspondingly and the principal respondents seven(29.2%), said “undecided” 11 (N=45.8%) principals said “agree”.The data that implies the groups of respondent’s view the school collects payment by using legalized receipts. The same was true; the mean value from both has showed that the school collects payment by using legalized receipts seriously. The mean value for teachers (M = 2.19) and for principal mean (M = 2) indicated that the value approaches (2), agreed on the school collects payment by using legalized receipts. From this we can conclude that majority of school agreed on the school collects payment by using legalized receipts.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained similarly with respondents respond. This means interviewees agreed on the school collects payment by using legalized receipts.

Concerning item 3 of Table 7 respondents were asked to respond about on school provides genuine finance report for stakeholders. Regarding to this the majority of them 51(54.8%) teachers and 17(70.83%) principal replied “disagree” and 23(24.7%) teacher and one(4.2%) principal replied “agree’’ based on these majority of the respondents perceive that majority of the schools were not provides genuine finance report for stakeholders . The mean value (M=1.698) teachers and (M =1.5) principals indicate that the majority of the respondents disagreed on the schools provided genuine finance report for stakeholders. From this majority of respondents confirmed that schools were not provides genuine finance report for stakeholders.

Additionally the interview conducted with members of KETB, PTSA and woreda education planning and development explained that

"*The principals finance report was not periodically and most of principals reported without stack holders' acceptances and sometimes finance reported made a difference on finance resource planned, and most of the time school finance report was prepared by schools' principals without participation of the responsible stakeholders*."

As indicated in table 7 item 4, item was raised to respondents whether or not the school storekeeper accepts purchased materials by right procedures. Based on respondents 47(50.5%) teachers and nine(37.5%) principals replied "disagree" and 24(25.8%) teachers and9(37.5%) principals replied "agree'' based on the majority of the respondents perceived that majority of the school storekeeper was not accepts purchased materials by using right procedures . The mean and value (M=1.75) teachers and (M =2.1) principals also confirms this finding.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planers and development heads explained that, *"Majority of the schools have not qualified storekeeper and not get any training on procedures of accepts purchased materials, and most of schools not sufficient area for storekeeper."*

Generally, the interviewees indicated that school storekeepers did not accept purchased materials by right procedures.

As indicated in Table 7 item 5, item was raised to respondents whether or not school finance timely audited through/using right procedures. Based on respondents17(70.83%) principals replied "disagree" and two(8.3%) principal replied "agree'' based on the majority of the respondents perceived that majority of the school finance was not timely audited through/using right procedures.

The mean value (M=1.75) principals indicate that most of the respondents "disagreed" on school finance timely audited through right procedures.

Additionally, the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that

"*The external auditor did not audit the school finance at the end of budget year. The school finance wait for more than three year without auditing by external auditor. It may be only* *audit when the employee leave the position, the external auditor did audit the school finance.*"

On the other hand, when the researcher conducts document analysis; did not get evidence that shows the achievement of school finance at the end of budget years.

Table 8**Mode of Schools' financial depositing, delivering, and auditing activities**

NO	ITEMS	Respondents	Rating scale									
			immediately after collection		every month		Quarterly		Ones a year		not at all	
1	System on deposited money in the bank		N	%	N	%	N	%	N	%	N	%
			2	8.3	6	25	14	58.3	2	8.3	-	-
NO	ITEMS	Respondents	Rating scale									
			Once in a semester		Once in a quarter		once in a year		Not auditing in a year.		have no idea	
			N	%	N	%	N	%	N	%	N	%
2	Internal auditing system	P	-	-	-	-	8	33.3	16	66.7	-	-
		Total	-	-	-	-	8	33.3	16	66.7		
3	External auditing system	P	-	-	-	-	-		22	91.7	2	8.3
		Total	-	-	-	-	-	-	22	91.7	2	8.3

Depositing money in bank has numerous advantages that protect the abusing and corruption of money and help the financial resource utilization effectively in planned ways. According to Table 8 item1, during this study effort was made to investigate the schools financial resource managements particularly the mode of depositing the collected money of schools in schools" bank account. In this regard, the respondents were asked what mode of depositing systems the schools use after collecting money particularly when they deposit in the bank account.

Two(8.3%) of the respondents reveal that the schools deposit the school money they collected in schools bank account immediately after the daily cash collected; six(25%) claimed that they deposit the school money at the end of the month after collection; 14(58.3%) reported they deposit the school money quarterly; two (8.3%) at half of year they collected, the majority of respondents indicated the schools quarterly deposit the collected school money in the bank. So, the findings of the study show that," *the financial resource management is poor that exposes for abusing and corruption*," which is identified as a challenge.

Again to measure the extents of the internal and external auditor's " efficiency and effectiveness the respondents were asked that how much the internal and external auditors audit schools in a year. With regard to internal auditing activities accomplishments in schools, respondents response showed that only (33.3) % of the respondents answered that once a year internal auditor accomplish financial auditing activities in schools, the majority (66.7%) of the respondents assured that no internal auditing activities are carried out in schools

On the other hand, the respondents were asked about the external auditing activities accomplishments are carried out in schools to this end, as presented in Table 8,item 2 above, none of the respondents indicated that there are no external auditing activities carried out in schools in quarter and semester of a year; majority (91.7%) assured that no external auditing activities carried out in schools throughout a year and 8.3% have stated that they have no idea aboutexternal auditing activities accomplishments that carried out in schools. But all schools write about school went to finance and to see finical documents cheeks about balance at the end of the year.

In addition to in-depth interviews with members of KETB, PTSA, Woreda educational planning and development heads, and document analysis was made on financial performance, reporting practices and the application of auditing system. The study found that, "there *were problems on reporting regularly and using the auditing system."*

MoE, (1994 E.C.) Auditing would be carried out in the Woreda to make sure that the planned activities and the finance utilization have been carried out in accordance with the finance rules and regulations. Accordingly, the Woreda education office auditors undertake an audit on management of financial activities at the end of every quarter of the year. Auditors of the Woreda Finance and Economic Development office would also carry out auditing twice a year, i.e. during half of the year and at the end of the budget year.

As indicated blow in table 4.8 item 1, item was raised to respondents requested to indicate their perception about participation rate of stakeholder (PSTA and KETB) in financial resource management in school. Based on respondents 33(35.5%) teacher and 12(50%) principal replied "low" and 18(19.4%) teacher and five(20.8%) principal replied "high'' based on the majority of the respondents perceived that the participation rate of stakeholder (PSTA and KETB) in financial resource management in school was low.

The mean value (M=1.83) teachers and (M=1.75) principals indicate that the majority of the respondents low perception about participation rate of stakeholder (PSTA and KETB) in financial resource management in school.

From this majority of respondents confirmed that participation rate of stakeholder (PSTA and KETB) was low in financial resource management in school.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planers and development heads explained that *"Majority of the schools was not participating stake holder in finical resource managements through auditing reporting and budget withdrawal*.

Table 9 Viewson the practices of Participation of stakeholder in the schools financial resource management

NO	ITEMS	Respondents	Rating scale						M
			3		2		1		
1	Participation of stakeholder in financial resource management		H		M		L		
			N	%	N	%	N	%	
		Teacher	18	19.4	42	45.2	33	35.5	1.83
		principal	5	20.8	7	29.2	12	50	1.75
2	Regularly inform stakeholders on release of school annual budget	Teacher	24	25.8	30	32.3	39	41.9	1.83
		Principal	2	8.3	6	25	16	66.7	1.62
3	Participation of stakeholders in education Budget planning	Teacher	22	23.7	34	36.6	37	39.8	1.71
		principal	2	8.3	5	20.8	17	70.8	1.37
4	Community participation in budget related decision making	Teacher	17	18.3	32	34.4	44	47,3	1.70
		Principal	3	12.5	6	25	15	62.5	1.50
5	Participation of stakeholders in financial accounting	Teacher	20	21.5	27	29	46	49.5	1.72
		principal	6	25	8	33.3	10	41.7	1.87
6	Participate stakeholders in financial resource report system	Teacher	19	20.4	36	38.7	38	40.9	1.79
		principal	3	12.5	5	20.8	16	66.7	1.62
7	How do you explain the participation of stakeholders in your school budget auditing	Teacher	14	15.1	17	18.3	62	66.7	1.48
		principal	-	-	6	25	18	75	1.25

Key; 3=High 2=Medium and 1=Low M=mean Mean: 0.49-2.49 low, 2.5-3.49 medium, 3.51-4.499 high

Regarding to item 3 of Table 9 the respondents requested to point out their idea about the participation rate of stakeholders in education budget planning in school. Based on respondents 37(39.8%) teacher and 17(70.8%) principals replied "low" and 22(23.7) teacher and two(8.3%) principal replied "high'' based on the majority of the respondents perceived that the participation rate of stakeholders were insufficient in education budget planning in school.

The mean value (M=1.71) teachers and (M=1.37) principals indicate that the majority of the respondents about the participation rate of most of stakeholders in education budget planning in school was insufficient.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that "*majority of schools was not participating stakeholder in finical resource managements planning but they needed for approval andscarcity case.*"

From this majority of respondents confirmed the participation rate of most of stakeholders in education budget planning in school was not enough.

According to the researcher conducted an interview with members of KETB, PTSA and Woreda educational planers and development heads described that "participatory in the budget plan was poor and this affect the finance management in the school. This shows that in the school poor participatory highly affect the financial management. The lack of participatory affect the relation between school administrative and school staffs and it also affect the budget plan quality because of absence of getting different comment or suggestions." According to Chadwick (2002) the effective principles of budgeting includes the following points. It should be a team effort. All these involved should work together in harmony and adopt a common sense approach throughout the budgeting process. The people involved may even bring to the attention of management information that is vital to the success of the budgeting process, and stop them from going ahead with a development that could have disastrous consequences.

Regarding to item 4 of table 9 the respondents requested to point out their idea about the participation rate of stakeholders in budget related decision making in school. Based on respondents 44(47.3%) teacher and 15(62.5%) principals replied "low" and 17(18.3) teachers and three(12.5%) principals replied "high'' based on the majority of the respondents replied that the participation rate of community was less in budget related decision making in school.

The mean value (M=1.7) teachers and (M=1.5) principals indicate that the majority of the respondents about the participation rate of community in budget related decision making in school was not enough.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that” *sometimes principals were not participating stakeholder in budget related decision making in school.”*

As depicted in item 5 of Table 9, the ratings of teachers 46(49.5) and 10(41.7) principals disclose their disagreement over the participation rate of stakeholders in school financial accounting. This implies that, the participation rate of stakeholders in financial accounting was not enough. The mean value (M=1.7) teachers and (M=1.8) principals shows that there is no significant difference among the mean scores of the study groups. Therefore, it is possible to suggest that the participation rate of stakeholders in school financial accounting was not enough. From this majority of respondents confirmed that the participation rate of stakeholders in school financial accounting was low

Regarding to item 6 of table 9 the respondents requested to point out their idea about the participation rate of stakeholders in school financial resource management report. Based on respondents38(40.9%) teachers and 16(66.7%) principals replied “low” and 19(20.4) teacher and three(12.5%) principals replied “high’’ based on the majority of the respondents replied the participation rate of stakeholders was low in school financial resource management report.

The mean value (M=1.79) teachers and (M=1.6) principals indicate that the majority of the respondents the participation rate of stakeholders in school financial resource management report was less. From this majority of respondents confirmed that the participation rate of stakeholders in school financial resource management report was not enough. Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that “*Majority of principals were less participate stakeholders in school financial resource management report.*

As it can be indicated in table 9 items 7 respondents were asked to give their opinion regarding to the participation rate of stakeholders in school budget auditing. Based on respondents 62(66.7%) teacher and 18 (75%) principal replied “low” confirming that budget participation rate of stakeholders in school budget auditing was insufficient.

The mean value (M=1.48) teachers and (M=1.2) principals indicate that the majority of the respondents view on the participation rate of stakeholders in school budget auditing was low.From this majority of respondents confirmed that the participation rate of stakeholders in school budget auditing was insufficient.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that “*majority of principals not participated stakeholders in budget auditing, or most of the time school budget was not audited, budget audited in a year.”*

Regarding to item 1 of table 9 blow, the respondents requested to point out their idea about school financial personnel incompetency that affects school finance.Based on respondents20(21.5%) teachers and four(16.7%) principals replied ““disagree”” and 49(52.7%) teachers and 13(54.2.%) principals replied “agree’’ based on the majority of the respondents perceived that the level of school financial personnel incompetency that affects school finance was high in education budget planning in school. The mean value (M=2.31) teachers and (M=2.37) principals indicate that the majority of the respondents agree with school financial personnel incompetency was low. Because of this low level school financial personnel incompetency was highly affect school finance.From this majority of respondents confirmed that school financial personnel incompetency highly affects school finance.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that “*majority of the schools finical personal competency* -*`level low because most of school finical personal not qualified simply they assign teacher or untrained person for doing school finance.”* This implies the level of school financial personnel incompetency was highly affected school finance

Table **10 Views onProblems that affect financial resources management in the schools**

NO	ITEMS	Respondents	Rating scale						M
			3		2		1		
1	School financial personnel incompetency		A		UD		DA		
			N	%	N	%	N	%	
		Teacher	49	52.7	24	25.8	20	21.5	2.31
		Principal	13	54.2	7	29.2	4	16.7	2.37
2	Level of stakeholders participation	Teacher	50	53.8	21	22.6	22	23.7	2.301
		Principal	17	70.8	6	25	1	4.2	2.5
3	lack of appropriate checks and controlling school financial resource management	Teacher	43	46.2	26	28	24	25	2.04
		Principal	18	75	6	25	-	-	2.62
4	Inappropriate financial planning	Teacher	45	48.4	25	26.9	23	24.7	2.236
		Principal	14	58.3	8	33.3	2	8.3	2.37
5	The problems of transparency	Teacher	52	55.9	23	24.7	18	19.4	2.365
		Principal	12	50	8	33.3	4	16.7	2.37
6	The school administrative personnel are incompetent level in carrying out financial resource management activities	Teacher	31	33.3	27	29	35	37.6	1.957
		Principal	11	45.8	8	33.3	5	20.8	2.12
7	Work overloaded of the concerned individuals	Teacher	34	36.6	17	18.3	42	45.2	1.914
		Principal	6	25	8	33.3	10	41.7	1.87
8	Shortage of adequate financial management documents	Teacher	28	30.1	25	26.9	40	43	1.914
		Principal	11	45.8	7	29.2	6	25	2.12
9	Lack of proper monitoring and evaluation (auditing)	Teacher	42	45.2	26	28	25	26.9	1.871
		Principal	13	54.2	7	29.2	4	16.7	2.37
10	Poor and improper financial planning	Teacher	44	47.3	23	24.7	26	28	2.18
		Principal	12	50	6	25	6	25	2.12
11	Shortage of staff for financial management in your school	Teacher	43	46.2	17	18.3	33	35.5	2.107
		Principal	15	62.5	4	16.7	5	20.8	2
12	Commitment of school leaders affect school financial resource management	Teacher	45	48.4	25	26.9	23	24.7	2.236
		Principal	16	66.7	6	25	2	8.3	2.5
13	Extent to which school leaders make self assessment with stakeholders before planning school resources	Teacher	35	37.6	27	29	31	33.3	1.957
		Principal	2	8.3	6	25	16	66.7	2.75

Key; 3=strongly agree and agree 2=undecided 1=disagree and strongly disagree M=mean Mean: 0.49-2.49 low, 2.5-3.49 medium, 3.51-4.499 high

Item 2 of Table 10 raised to respondents whether stakeholders participation affect school financial resource management. Regarding to this፣ the majority of them 50(53.8%) teachers and 17(70.8%) principals replied “agree” and 21(22.6%) teachers and six(25%) principals replied “undecided “and 22(23.7)teachers and one(4.2%) principal replied “disagree’’. Also low level of mean values (M=2.30, SD=.83) teachers and (M =2.5) principals indicate that most of the respondents agreed that school level of stakeholders participationaffect school financial resource From this we can conclude that the low participation level of stakeholders affect school financial resource.

Concerning item 3 of Table 10 respondents were asked to respond about lack of appropriate checks and controlling school financial resource management in the school. Accordingly from respondents 43(46.2%) teachers and 18(75%) principals replied “agree” and 26(28%)teachers and six(25%)

principals replied “undecided “ and 24(25)teachers replied “disagree’’ based on the scale majority of respondents perceive that the lack of appropriate checks and controlling hinders school financial resource management in the school .The mean value (M =2.04) teachers and (M =2.62) principals indicate that the majority of respondents agreed on the lack of appropriate checks and controlling school financial resource management in the school .From this majority of respondents confirmed that the lack of appropriate checks and controlling school financial resource management in the school.

Regarding to item 4 of table 10 the respondents requested to point out their idea about inappropriate financial planning affect schools financial resource management. Based on respondents 23(24.7%) teachers and two(8.3%) principals replied ““disagree”” and 45(48.4%) teachers and 14(58.3%) principals replied “agree’’ based on the majority of the respondents perceived that inappropriate financial planning affect schools financial resource management. The mean value (M=2.23) teachers and (M=2.37) principals indicate that the majority of the respondents about the level inappropriate financial planning was high. From this majority of respondents confirmed inappropriate financial planning affect schools financial resource management.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that "in the school improper budget preparation of budget plan affect managing of school finance in order to achieve the intended educational objectives."This implies inappropriate financial planning affect schools financial resource management.

With regard to item 5 of table 10 respondents were requested to point out their views respected to problem of transparency. Accordingly the teacher respondents 18(19.4%) and principal four(16.7%) replied ““disagree”” and 52(55.9%) teachers and 12(50 %) principasl replied “agree’’ based on the majority of the respondents perceived that the problem of transparency affect financial resource management in school. The mean value (M=2.36) teachers and (M=2.37) principals indicate that transparency on financial resource management in school was low. From this majority of respondents confirmed lack of transparency affect financial resource management in school.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that, "Lack *of transparency affects financial resource management in school and majority of the school transparency on financial resource management was low. Because of low participatory in the budget planning, lack of presenting finance reports for stakeholders of schools and the transparency and accountability of financial resources management practices of finance in the school was low*".

According to UNSECO (2006) ensuring transparency and accountability in the conduct of both public and private affairs is a necessary in any society. This is mainly so far purposes of managing resources equitably, effectively. We should be mindful of the fact that, because resources are not elastic, competition for these will always be high.

As it can be indicated in table 10 items 6, respondents were asked to give their opinion regarding to the school administrative personnel are incompetent level in carrying out financial resource management activities .Accordingly the teacher respondents 35(37.6.%) and principals five(20.8%) replied ""disagree"" and 31(33.3%) teachers and 11(45.8%) principals replied "agree''.

The mean values (M=1.95) teachers and (M=2.12) principals also indicate that the school administrative personnel are incompetent level in carrying out financial resource management activities .From this respondents perceived that the school administrative personnel are incompetent level in carrying out financial resource management activities was low.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that *majority school administrative personnel are incompetent in carrying out financial resource management activities*.

Concerning item 8 of Table 10 respondents were asked to respond about shortage of adequate financial management documents. Accordingly from respondents 40(43.%) teachers and six(25%) principals replied "disagree'" and 25(26.9%)teachers and seven(29.2%) principals replied "undecided "and 28(30.1)teachers and 11(45.8) principals replied "agree''. Moreover, the mean value (M =1.91) teachers and (M =2.15) principals indicated that the average respondents agreed on the shortage of adequate financial management documents challenges in financial resource management in the school.

Concerning item 9 of Table 10 respondents were asked to respond about lack of proper monitoring and evaluation (auditing) were affected financial resource management in the school. Accordingly,25(26.9.%) teachers and four(16.7%) principals replied “disagree’” and 26(28%)teacher and seven(29.2%) principals replied “undecided “and 42(45.2)teachers and 13(54.2) principals replied “agree’’. The mean value(M =1.87) teachers and (M =2.37) principals also revealed lack of proper monitoring and evaluation (auditing) that affected financial resource management in the school. From this we can conclude that lack of proper monitoring and evaluation (auditing) was affect financial resource management in the school. Absence or long delay of auditing activities may bring up undesired results such as mismanagement and improper utilization on the scares resources. According to Bischoff and Mestry (2003) the school should established sound internal financial control to ensure the reliability and accuracy of its financial transactions.

Regarding to item 10 of table 10 the respondents requested to point out their idea about poor and improper financial planning. Based on respondents 26(28%) teachers and six(25%) principals replied ““disagree”” and 44(47.3%) teacher and 12(50%) principals replied “agree’’ based on the majority of the respondents perceived that poor and improper financial planning affect finical resource management. The mean value (M=2.18) teachers and (M=2.12) principals indicate that, poor and improper financial planning affect finical resource management was high.From this majority of respondents confirmed poor and improper financial planning affect finical resource management.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that majority the school was found in poor and improper financial planning system because transparency ,accountability and qualification there for:- poor and improper financial planning affect finical resource management.

As it can be indicated in item 11 of table 10 respondents were requested to point out their view regarding shortage necessary staff for financial management in your school. Accordingly the teacher respondents 33(35.5%) and principals five(20.8%) replied ““disagree”” and 43(46.2%) teachers and 15(62.5%) principals replied “agree’’ based on the majority of the respondents perceived that the majority of schools have shortage necessary staff for financial management in your school. The mean value (M=2.17) teachers and (M=2) principals indicate that shortage necessary staff for financial management in your school was low. From this majority of respondents confirmed that the majority of schools have shortage necessary staff for financial management in your school

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planning and development heads explained that the most of schools have shortage necessary staff for financial management in school and majority of schools have not necessary staff for financial management.

In item 12 of table 10 respondents were requested to point out their view regarding to the level commitment of school leaders affect school financial resource management. Accordingly the teacher respondents 23(24.7%) and principals two(8.3%) replied ""disagree"" and 45(48.4%) teachers and 16(66.7%) principals replied "agree'' based on the majority of the respondents agree with the level commitment of school leaders affect school financial resource management. The mean value (M=2.23) teachers and (M=2.5) principals indicate that the level commitment of school leaders affect school financial resource management was high. From this majority of respondents confirmed the level commitment of school leaders was highly affect school financial resource management.

Additionally the interview conducted with members of KETB, PTSA and Woreda educational planers and development heads similarly agreed with that the level commitment of school leaders affects school financial resource management .strengthening this idea, Day et al., (2010) explained commitment as it is one of the most key attributes of effective school leaders

Concerning item 13 of table 10 respondents were requested to point out their view regarding to school leaders made self-assessment with stakeholders before planning school resources. Accordingly the teacher respondents 35(37.6%) and two(8.3%) principal replied ""agree"" and 31(33.3%) teachers and 16(66.7%) principals replied "disagree''. The mean value (M=1.957) teachers and (M=2.75) principals also show that the level of school leaders made self-assessment with stakeholders before planning school resources was low. From this majority of respondents confirmed the most of school leaders did not undertake self-assessment with stakeholders before planning school resources.

In summary of table 10, financial resource management constraints were lack of training for financial responsible bodies, lack of appropriated measures based on audit reports and lack of professional support and follow up from the werada identified as the major external factors for FRM in secondary school in silte zone

Table **11 Views on the number of financial skilled manpower in the schools**

			Yes		No		Have no idea	
1	The school has adequate number of financial skilled manpower that conducts to manage school finance		N	%	N	%	N	%
		Teacher	24	25.8	49	52.7	20	21.5
		Principal	6	25	18	75	-	-
		Total						

Regarding to item 1 of table 11 the respondents requested to point out their idea about the school has adequate number of financial skilled manpower that conducts to manage school finance.Accordingly,24(25.8%) teachers and six(25%) principals replied “Yes” and 49(52.7%) teachers and 18(75%) principals replied “No’’. Based on the majority of the respondents, schools did not have adequate number of skilled manpower that conduct and manage school finance.

As reported by the respondents key information on open ended question indicate that; lack of skilled manpower, delay of budget, lack of participation and transparency, lack of internal and external auditing system , engagement of school management on different duties and poor attention towards financial management, lack training to stakeholders on financially management, school principals working by their own without inviting stakeholders, lack of support to members of KETB and PSTA, lack of team work approach according to finical resource management among KETB, PSTA and school principals, School management committee taking financial works as supplementary work and not priority to it as independent work and interferences of school principals in all works in multiple tasks here and there were major factors for financial resource managements.

CHAPTER FIVE:- SUMMARY CONCLUSION AND RECOMMENDATION

5.1 INTRODUCTION

This chapter consists of; summary, conclusion, recommendations and suggestions. First, the summary presents an overall part of the research and findings report. Second, the conclusion presents the studies, comments and suggestions in light of research questions. Third, it provides recommendations for improving an assessment of financial resource management practices in secondary schools of Silte Zone.

5.2 Summary

The purpose of this study was to assess the practices of financial resource management and challenges in secondary schools of Silte zone and to forward suggestions and provide recommendations. In that light, the following basic questions were supposed to be answered in the course of the study.

1. How do assess the financial resource management practices in secondary schools of Silte Zone?
2. To what extent do stakeholders(KET Band PTSA) participate in the management of financial in secondary schools of Silte Zone?
3. What are the major challenges that affect the financial resource management practices in secondary schools of Silte Zone?

The study was conducted in twelve selected secondary schools of Siltie Zone namely: Worabe, Duna, Kilto, Adazer, Emejar, Alkeso, Dalocha, Grinzilla, Agam,Kuno,Kibet & Gerbiber secondary schools. The schools were selected using availability sampling technique.

Accordingly descriptive survey study design was employed in this study and the related literature was reviewed. Both quantitative and qualitative data were gathered through questionnaire, interview and document analyses. A total of 120 (100%) questionnaire distributed to teachers, principals and vice principal. The respondents who completed the questionnaires were 93 teachers, 12 vice principal, and 12 principals. Moreover, four woreda education planning and development heads, 12 KETB, and 24 PTSA members were interviewed. The data obtained were analyzed using various statistical techniques such as percentage, mean and standard deviation. Based on the analysis of the data, the following findings were obtained from the study.

5.2.1 **Regarding training in financial management**

Regarding educational status and qualification, the majority of PTSA (83.3%),principal (87.5%),and KETB(100%)were below the standard of MoE for the position required. MoE (2002), which stated that, the position of principals' required second degree. Woreda educational planning and development heads were first degree holders. This indicates that, competency problems hinder to manage schools financial resources management unsuccessful. With regard to this, relatively working with qualification as standard makes one more effective than working with related qualification below standard. So that, this was requires in the financial resource management.

The majority of schools' management were not taken training on schools financial resource management. This reveals that the schools' management leads the schools' financial resource without having an appropriated training. So that, the schools financial resource management ineffective and difficult to achieve the pre planed schools goals.

5.2.2 **Regarding the Practices of financial resource management**

This part incorporates how the practices of financial resource management activities in the school

5.2.2,1 Practices of financial resource management

- The implementation of finance rules and regulations in school management was disagreed that means the implementation of finance rules and regulations at schools was not to the expected level.
- Employed qualified finance to make financial resource management activities more effective, however in study area, they were not employed qualified finance personnel.
- The school resource management is one of the most important inputs for development of school, the qualified and experienced financial personal to manage school finance in such activity has major role in progress of school, however the financial personal were not competent in school financial resource management.
- The effectiveness of financial resource management activities is better to achieve school management goal in all respect, however in study area, the effectiveness of financial resource management activities to the school was disagree and not well done as expected level

5.2.2.2 **Regarding to the practices of budget planning in the schools.**

- School budget plan was the major objective for the foundation of finance in schools, hence community were expected to involve actively in preparation of budget plan, and the policy directives also clearly indicated that community contribution and involvement in school were important means of financing education, however in study area the school budget plan preparation was not participatory.

- School budget plan is in line with teaching learning activities has been an input to make the school environment sound for teaching learning process, in the case of the study area the budget plan was not integrated the whole teaching- learning activities.
- Following finance guidelines and using financial codes to allocate budget for implementing financial resource management were the base for success of school; however in study area schools usage of finance guidelines and financial codes to allocate budget was insufficient.

5.2.2.3 Regarding on practices of financial accounting in the schools

- ✓ Organized accounting system was crucial for improving financial resource management activities, however in schools of the study area, school have not well organized accounting system.
- ✓ Principals in most cases didn’t provide finance report to stakeholders.
- ✓ Activities of practicing purchased materials by right procedure, leads to better achievement of the intended goal and as the result the school management became effective; however in study area indicates purchase materials was not accepts by right procedure.
- ✓ Depositing money in bank has numerous advantages that protect abuse and corruption of money and help the financial resource utilization effectively in planned ways, however in study area, mode of depositing collected money in schools bank account was not timely.
- ✓ Finally, auditing carried out in school to make sure that the planned activities and the financial resource management activities have been carried out in accordance with the finance rules and regulations; however, in case of the study area internal and external auditing have not carried out in accordance.

5.2.3 To what extent stakeholders participate in the financial resource management activities in the school

The finding of the study indicated that, the participation of stakeholder with financial resource management practice under study; the majority of respondents confirmed that, there was lack of Participating in educational budget planning, auditing, reporting, and budget related decision making activities. In addition to this the actual interview and document analysis made the school principals were not participating stakeholder to solve challenges on finical resource management practices and other problems.

5.1.4 The major challenges that affect the practices of financial resource management in the school

- The participation of stakeholders has been the most important part of inputs that create good environment to schools; in case of the area of schools were following non-participatory approach that hindered financial resources management activities in school management, and having illegal purchasing materials practices and inappropriate financial planning without appropriate monitoring and evaluation (auditing).
- Shortage of financial skilled manpower and have not necessary staff for financial management
- Lack of understanding the finance rules & regulations and also incompetent level administrative personnel greatly influenced the school using financial resources management activities.
- In the study area KETB and PTSA were farmers, merchants and kabele leaders and also most of finical personal giving function for cluster, principals more of time functioning managerial activities this were also the challenges.
- Commitment, transparency *and* self assessment were base for schools to achieve the intended goal of the organization. On contrary the schools of study area principals, finical personal, KETB and PTSA have lack of commitment; transparency and self assessment were challenges for practicing financial resources management in school.

5.3 Conclusions

Based on the major findings, the following conclusions were drawn.

There was a problem of properly, effectively and efficiently uses of financial resource in secondary school of Silte Zone.
As the result of the discussions on practices of financial accounting in the schools; in this manner school have not well organized accounting system, school were not provides genuine finance report for stakeholders, storekeeper was not accepts purchase materials by right procedures, mode of depositing collected money in schools bank account was not timely, there were problems on reporting regularly and using the auditing system and also external auditor did not audit the school finance at the end of budget year, Therefore, we can conclude that to improve practices of financial accounting in the schools; create awareness how to provides genuine finance report for stakeholders, arranging and improving auditing system and experience sharing programs.
Concerning the participation of stakeholder in the schools; principals have gap on participating stake holder in finical resource management activities through auditing, reporting and budget withdrawal, participation rate of most of stakeholders in educational budget planning, reporting, auditing and budget related decision making in school was low. This was the challenges that hinder the participation of stakeholder in the schools.
Regarding the major factors that affected managing and using financial resources management in the schools, low level of financial personnel competency, level of stakeholders participation, lack of appropriate checks and controlling , inappropriate financial planning ,lack of transparency , not follow finance rules & regulations incompetent level administrative personnel , lack of proper monitoring and evaluation (auditing), poor and improper financial planning , shortage of financial skilled manpower, have not necessary staff for financial management, low level of school leaders make self-assessment with stakeholders before planning ,lack of commitment ,lack of training ,low level of financial skilled manpower and lack of skills and knowledge were challenged for practicing financial resources management in school.

5.4 Recommendations

On the bases of findings and conclusion with regarded to practices and challenges in financial resource management of secondary school, the following recommendations were forwarded in the hope that they would be implemented.

1. Financial rules and regulation should be strength; because financial rules and regulation are usually of crucial impotency, because financial abuse brings about conflicts and division. Poor financial system usually leads to fall. Clear system should install in schools, and key people should train in how to handle the finance system. Therefore, in-service and pre-service training should be provided to school principals, KETBs, financial personals, PTSA members) by Woreda education office and Zone educational bureau

2. The school principal and stakeholders should increase and sustain the relationship to solve various school problems; ,If the participation of stake holders should be strong and sustainable the whole financial resource management activities participates in school matter. Therefore the principal, Woreda education office and Zone educational bureau should give clear orientation and awareness to encourage and motivate the member of stakeholders, and prepare different opportunity for stakeholders to participate effectively in school management.

3. The major function of any organization was managing finical resource efficiently. In school this was the responsibility of principal, financial personal, KETB and PTSA but they lack of skill and commitment. Therefore, Woreda educational heads, school principal and other concerned body plan and arrange short and long term training program for the member stakeholders to fill the gaps of school management competency, and also employ qualified financial personal, storekeeper, and purchaser. Beside this Woreda Education office are also advise to support the schools in encourage stakeholders need to identify the gap and give sustainable training that can enhance school finical management's capacity.

4. Effective planning and management of resources can improve school outcomes by strategically aligning resources with educational purposes. It is recommended that the Woreda and Zone Education Office should provide training on planning and management of resources to secondary school finical managements.

5. Internal and external auditing were conducted sometimes or never in the schools under study. In line with this, it is worthily mentioning that important concerns of internal & external audits are to ensure that financial dealings of schools are conducted in a proper manner, which not misappropriation occurs. To this effect it was recommended that schools thought to conduct timely internal and external audit and institute proper system of internal control.

6. Schools managers should be committed to manage school financial resources and follow finance rule and regulation critically. Unless it is impossible to achieve school goals. Therefore, the overall school finances activities like participating stake holders, budget planning, accounting, auditing, purchasing, allocating annual budget, monitoring, and reporting should follow the finance rule and regulation to be effective.

7. The stake holders (KETB, Financial personal and PTSA) must involve in the planning, reporting, monitoring and evaluation. the school properties because the result of the study implies the school have low participation in planning, reporting, monitoring and evaluation school finance. School principals in collaboration with stakeholders should develop school level policy and guidelines or rules and regulation for effective management of the schools, and also advised that Woreda education office should create and maintain a properly scheduled and organized formal monitoring and evaluation. In order to provide adequate support and guidance to the secondary schools and stakeholders, activities should be evaluated through checklists that were provided to schools and stakeholders beforehand so as to show, schools the major areas in which they must focus.

8. Among the major challenges that affect the practices of financial resource management in school was commitment, transparency and work overloaded. Therefore to alleviate those constraints to participate the stakeholders strongly in school management activities and the school principal and other concerned bodies motivate and encourage the stake holders, in other hand majority of the member of KETB and PTSA were merchants and farmers were most of them low educational back ground. Having this in mind the responsibilities that they were expected to carry out are excessively broad that require having professional back ground. So in order to bring meaning full contribution in finical recourse management process pay attention on appointment and election of the community representative, they must be professional and

accountable to carry out the responsibility, and also government give emphasizes clarity on responsibility of school financial managers.

9. The finding of the study revealed that, sample schools did not sufficiently practice self assessment with stakeholders before planning educational resources. But, an educational resource plan which is developed without undergoing self- assessment with responsible stakeholders may face a great challenge during implementation. Therefore, it is advisable that secondary school principals need to aware and convince responsible bodies such as teachers, PTSA, KETB and financial personals through continuous discussion and work with them. The Woreda and Sub Zone Education Offices should visit the school continually and discuss with school leaders, identify problems and give technical support including training where it is necessary.

Finally, the writer of the study recommends a more detailed and comprehensive study in the area to strengthen the result of the findings

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AppendixA

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTEMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Questionnaires to be field by School Principals

Dear respondent:

The purpose of this questionnaire is to assess information about financial resource management practice in government secondary schools of Silte Zone from Principals. The information and opinions gathered from the respondents will be used only to assess the information of financial resource management practice and forward recommendations for future progresses at secondary schools level. To this end, you are given an opportunity to express your opinion pertaining to the current financial resource management in your school. Your genuine response will be great help for this study. Therefore, you are kindly request to extend your cooperation by honestly responding to the given questions. Be sure that your responses will be confidential and will be used for academic purpose only.

Thank you in advance for your cooperation!

General Instruction

1. No need of writing your name anywhere.
2. The questions will be two parts. Part I, Personal information and part II, about financial resource management practices.
3. Please, read the instruction carefully and response to each of the item.
4. For an open-ended questions please, give your genuine response on the space provided.

Background

Instruction: Write your answers corresponding to the questions on space provided and complete the following questions by putting (√) mark in the box. Please, give only one answer to each requested questions.

1. Name of your school/office ______________________________

2. Write your current position /job title______________________

PART I: Personal Information

1.Sex Male ☐ Female ☐

2. Age 20-24 ☐ 25-30 ☐ 31-35 ☐ 36-40 ☐ 41-45 ☐ 46and above ☐

3. Educational Background:

Diploma ☐ First ☐ degree ☐ Second degree

4. Service year in your current position.

1-5 ☐ 6- 10 ☐ 11-15 ☐ 16-20 ☐ 21 and above ☐

5. Did you get any training (experience) on financial resource management? Yes ☐ NO ☐

PART II

Instruction 1: Answer the questions in the table below by putting (√**)** mark in front of statement under (Strongly Disagree=1, Disagree=2, Undecided=3, Agree=4 and Strongly Agree=5) on space provided.

A. Practices of financial resources management

No.	**Items**	Alternatives				
		1	2	3	4	5
1	The school has implemented finance rules and regulations.					
2	The qualified finance personnel experts are employed for finance work in your school					
3	Financial personal have competency to manage school finance					
4	Currently your school is effective in financial resource management					

B. The practices of budget planning in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	school budget plan preparation is participatory					
2	school budget plan is in line with teaching learning activities					
3	school finance implementation follows the finance guidelines.					
4	school allocate the annual budget using the proper code of finance					

C. The practices of financial accounting in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	School has well organized accounting system.					
2	School collects payment by using legalized receipts.					
3	School provides genuine finance report for stakeholders.					
4	School storekeeper accepts purchased materials by right procedures					
5	School finance timely audited through/using right procedures.					

D. The practices of budget auditing in the schools

1. How often your school deposited money in the bank?

   A. every month B. quarterly C. immediately after collection D. at mid of a year E. not at all

2. How many times internal auditors audit your school in a year?

   A. once a semester B. once a quarter C. once a year D. not at all

3. If your answer for the above question (Question no. 2)is <Not at all>. What is/are the reason/s?

4. How many times external auditors audit your school in a year?

   A. Once in a semester B. once in a quarter C. once in a year D. Not auditing in a year.

5. If your answer for the above question (Question no. 4)r is <Not auditing in a year> .What is the reason?

6. What are the factors that affect financial resource management practice in your school?

7. What do you think are that strategies used to improve financial resource management practice in secondary school?

Instruction 3: Indicate your response to the following items by making (√**)** mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, medium =3, High =4, and Very high =5)

E. **Participation of stakeholder in the schools**

No	**Items**	Alternatives				
		1	2	3	4	5
1	How do you rate the participation of stakeholder (PSTA and KETB) in financial resource management in your school?					
2	Does the school regularly inform stakeholders (Teachers, PSTA and KETB,) on release /allocation of school annual budget					
3	Is there key stakeholders (KETB and PSTA) participation in education Budget planning in school? In what level?					
4	How do you rate the community participation in budget related decision making in your school					
5	How do you explain the participation of stakeholders in your school financial accounting					
6	The stakeholders effectively participate in financial resource report t in your school.					
7	How do you explain the participation of stakeholders in your school budget auditing					

Instruction 4: Indicate your response to the following items by making (√**)** mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, undecided =3, High =4, and Very high =5)

E. Problems affect the managing and using of financial resources in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	Schools financial personnel incompetency					
2	Levels of					
3	lack of appropriate checks and controlling hinders school financial resource management in the school					
4	Inappropriate financial planning inhibits schools financial resource management?					
5	The problems of transparency affect financial resource management in the school?					
6	Schools not follow finance rules & regulations?					
7	Illegal purchasing materials practices in the school?					

8	The school administrative personnel incompetency in carrying out financial tasks					
9	Work overload of the concerned individuals					
10	Shortage of adequate financial management documents					
11	Lack of proper monitoring and evaluation (auditing)					
12	Poor and improper financial planning					
13	Shortage of financial skilled manpower to manage school finance					
14	Shortage of necessary staff for financial management in the school					

8. Do you think that the school has adequate number of financial skilled manpower that conducts to manage school finance? A. Yes B. No C. I do not know

9. Please write down if there is another additional problem that encountered in financial resource management practice in your school? ______________________________

____

10. What are the alternative strategies you suggest to improve FRM in the school as solutions for those problems raised

____

Thank you in advance!

Appendix B

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTEMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Questionnaires to be field by, Vice principal

Dear respondent:

The purpose of this questionnaire is to assess information about financial resource management practice in government secondary schools of Silte Zone school finance personnel. The information and opinions gather from the respondents will be used only to assess the information of financial resource management practice and forward recommendations for future progresses at secondary schools level. To this end, you are given an opportunity to express your opinion pertaining to the current financial resource management in your school. Your genuine response will be great help for this study. Therefore, you are kindly request to extend your cooperation by honestly responding to the given questions. Be sure that your responses will be confidential and will be used for academic purpose only.

Thank you in advance for your cooperation!

General Instruction

1. No need of writing your name anywhere.
2. The questions will be two parts. Part I, Personal information and part II, about financial resource management practices.
3. Please, read the instruction carefully and response to each of the item.
4. For an open-ended questions please, give your genuine response on the space provided.

Back ground

Instruction: Write your answers corresponding to the questions on space provided and complete the following questions by putting (√) mark in the box. Please, give only one answer to each requested questions.

1. Name of your school/office ______________________________

2. Write your current position /job title______________________

PART I: Personal Information

1.Sex Male ☐ Female ☐

2. Age 20-24 ☐ 25-30 ☐ 31-35 ☐ 36-40 ☐ 41-45 ☐ 46and above ☐

3. Educational Background:

10th complty ☐ Certificate ☐ Diploma ☐ First degree ☐ second degree

4. Service year in your current position.

1-5 ☐ 6- 10 ☐ 11-15 ☐ 16-20 ☐ 21 and above ☐

5. Did you get any training (experience) on financial resource management, Ye ☐ NO ☐

PART II

Instruction 1: Answer the questions in the table below by putting (√) mark in front of statement under (Strongly Disagree=1, Disagree=2, Undecided=3, Agree=4 and Strongly Agree=5) on space provided.

A. Practices of financial resources management

No.	Items	Alternatives				
		1	2	3	4	5
1	The school has implemented finance rules and regulations.					
2	The qualified finance personnel experts are employed for finance work in your school					
3	Principals have competency to manage school finance					
4	Currently your school is effective in financial resource management					

B.The practices of budget planning in the schools

No.	Items	Alternatives				
		1	2	3	4	5
1	My school budget plan preparation is participatory					
2	My school budget plan is in line with teaching learning activities					
3	My school finance implementation follows the finance guidelines.					
4	My school allocate the annual budget using the proper code of finance					

B. The practices of financial accounting in the schools

No.	Items	Alternatives				
		1	2	3	4	5
1	My school has well organized accounting system.					
2	My school collects payment by using legalized receipts.					
3	My school provides genuine finance report for stakeholders.					
4	My school storekeeper accepts purchased materials by right procedures					
5	My school finance timely audited through/using right procedures.					

D. The practices of budget auditing in the schools

1. How many times internal auditors audit your school in a year?

A. once a semester B. once a quarter C. once a year D. not at all

2. If your answer for the above question (Question no. 2) is <Not at all>. What is/are the reason/s?

____

3. How many times external auditors audit your school in a year?

A. Once in a semester B. once in a quarter C. once in a year D. Not auditing in a year.

4. If your answer for the above question (Question no. 4)is <Not auditing in a year> .What is the reason?

____

5. What are the factors that affect financial resource management practice in your school? ____

6. What do you think that strategies used to improve financial resource management practice in secondary school? ____

Instruction 3: Indicate your response to the following items by making (√) mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, medium =3, High =4, and Very high =5)

E. Participation of stakeholder in the schools

No.	Items	Alternatives				
		1	2	3	4	5
1	How do you rate the participation of stakeholder (PSTA and KETB) in financial resource management in your school?					
2	Does the school regularly inform stakeholders (Teachers, PSTA and KETB,) on release /allocation of school annual budget					
3	Is there key stakeholders (KETB and PSTA) participation in education Budget planning in school? In what level?					
4	How do you rate the community participation in budget related decision making in your school					
5	How do you explain the participation of stakeholders in your school financial accounting					
6	The stakeholders effectively participate in financial resource report t in your school.					
7	How do you explain the participation of stakeholders in your school budget auditing					

Instruction 4: Indicate your response to the following items by making (√) mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, undecided =3, High =4, and Very high =5)

F. Problems affect the managing and using of financial resources in the schools

No.	Items	Alternatives				
		1	2	3	4	5
1	The level of school financial personnel incompetency that affects school finance					
2	The participation level of stakeholders affect school financial resource management					
3	lack of appropriate checks and controlling hinders school financial resource management in the school					
4	Inappropriate financial planning inhibits schools financial resource management?					
5	The problems of transparency affect financial resource management in your school?					
6	The school administrative personnel are incompetent level in carrying out					
7	Work overloaded of the concerned individuals					
8	Shortage of adequate financial management documents					
9	Lack of proper monitoring and evaluation (auditing)					
10	Poor and improper financial planning					
11	Shortage of financial skilled manpower that conducts to manage school finance					
12	Shortage necessary staff for financial management in your school					
13	Commitment of school leaders affect school financial resource management					
14	The extent to which school leaders make self assessment with stakeholders before planning school resources					

7. Do you think that the school has adequate number of financial skilled manpower that conducts to manage school finance? A. Yes B. No C. I do not know

8. Please write down if there is another additional problem that encountered in financial resource management practice in your school? ____________________________

____

9. What are the alternative strategies you suggest to improve FRM in the school as solutions for those problems raised

____

Thank you in advance

Appendix C

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTEMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Questionnaires to be field by teacher

Dear respondent:

The purpose of this questionnaire is to assess information about financial resource management practice in government secondary schools of Silte Zone from Principals, teachers and school finance personnel. The information and opinions gather from the respondents will be used only to assess the information of financial resource management practice and forward recommendations for future progresses at secondary schools level. To this end, you are given an opportunity to express your opinion pertaining to the current financial resource management in your school. Your genuine response will be great help for this study. Therefore, you are kindly request to extend your cooperation by honestly responding to the given questions. Be sure that your responses will be confidential and will be used for academic purpose only.

Thank you in advance for your cooperation!

General Instruction

1. No need of writing your name anywhere.
2. The questions will be two parts. Part I, Personal information and part II, about financial resource management practices.
3. Please, read the instruction carefully and response to each of the item.
4. For an open-ended questions please, give your genuine response on the space provided.

Back ground

Instruction: Write your answers corresponding to the questions on space provided and complete the following questions by putting (√) mark in the box. Please, give only one answer to each requested questions.

1. Name of your school/office ______________________________

2. Write your current position /job title______________________

PART I: Personal Information

1.Sex Male ☐ Female ☐

2. Age 20-24 ☐ 25-30 ☐ 31-35 ☐ 36-40 ☐ 41-45 ☐ 46and above ☐

3. Educational Background:

10th complty ☐ Certificate ☐ Diploma ☐ First degree ☐ second degree

4. Service year in your current position.

1-5 ☐ 6- 10 ☐ 11-15 ☐ 16-20 ☐ 21 and above ☐

5. Did you get any training (experience) on financial resource management, Yes ☐ **NO** ☐

PART II

Instruction 1: Answer the questions in the table below by putting (√) mark in front of statement under (Strongly Disagree=1, Disagree=2, Undecided=3, Agree=4 and Strongly Agree=5) on space provided.

A. Practices of financial resources management

No.	**Items**	Alternatives				
		1	2	3	4	5
1	The school has implemented finance rules and regulations.					
2	The qualified finance personnel experts are employed for finance work in your school					
3	Stake holders have competency to manage school finance					
4	Currently your school is effective in financial resource management					

B. The practices of budget planning in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	My school budget plan preparation is participatory					
2	My school budget plan is in line with teaching learning activities					
3	My school finance implementation follows the finance guidelines.					

C. The practices of financial accounting in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	My school has well organized accounting system.					
2	My school collects payment by using legalized receipts.					
3	My school provides genuine finance report for stakeholders.					
4	My school finance timely audited through/using right procedures.					

D. The practices of budget auditing in the schools

1. What are the factors that affect financial resource management practice in your school? ____
____

2. What do you think that strategies used to improve financial resource management practice in secondary school? ____

Instruction 3: Indicate your response to the following items by making (√**)** mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, medium =3, High =4, and Very high =5)

E. **Participation of stakeholder in the schools**

No.	**Items**	Alternatives				
		1	2	3	4	5
1	How do you rate the participation of stakeholder (PSTA and KETB) in financial resource management in your school?					
2	Does the school regularly inform stakeholders (Teachers, PSTA and KETB,) on release /allocation of school annual budget					
3	Is there key stakeholders (KETB and PSTA) participation in education Budget planning in school? In what level?					
4	How do you rate the community participation in budget related decision making in your school					
5	How do you explain the participation of stakeholders in your school financial accounting					
6	The stakeholders effectively participate in financial resource report t in your school.					
7	How do you explain the participation of stakeholders in your school budget auditing					

Instruction 4: Indicate your response to the following items by making (√**)** mark in the box which most closely represents your opinion by using the 5 point scale (Very low =1, Low =2, undecided =3, High =4, and Very high =5)

E. Problems affect the managing and using of financial resources in the schools

No.	**Items**	Alternatives				
		1	2	3	4	5
1	The level of school financial personnel incompetency that affects school finance					
2	The participation level of stakeholders affect school financial resource management					
3	lack of appropriate checks and controlling hinders school financial resource management in the school					
4	Inappropriate financial planning inhibits schools financial resource management?					
5	The problems of transparency affect financial resource management in your school?					
6	Schools not follow finance rules & regulations?					
7	Illegal purchasing materials practices in your school?					
8	The school administrative personnel are incompetent level in carrying out					
9	Work overloaded of the concerned individuals					
10	Shortage of adequate financial management documents					
11	Lack of proper monitoring and evaluation (auditing)					
12	Poor and improper financial planning					
13	Shortage of financial skilled manpower that conducts to manage school finance					
14	Shortage necessary staff for financial management in your school					

3. Do you think that the school has adequate number of financial skilled manpower that conducts to manage school finance? A. Yes B. No C. I do not know

4. Please write down if there is another additional problem that encountered in financial resource management practice in your school? ____________________________

5. What are the alternative strategies you suggest to improve financial resource management in the school as solutions for those problems raised ____

Thank you in advance

Appendix D

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTEMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Interview Questions

To be field by woreda educational planers & development head, KETB and Parent Teacher Student Association members.

1. Is there any activity of needs assessment in your school before planning financial resource? How do you conduct it?

2. Is there proper financial planning in your school? Is it is participatory?

3. How do you plan for finance resources management in your school?

4. To what extent do teachers, PTAs committee and non-teaching staff participate in financial resource management?

5. Is your school audited and prepared report for stakeholders on time?

6. What are the strategies (mechanisms) designed to control financial flow in your school?

7. Are there guidelines for finance resources management in your school? How does the school apply them?

8. Do you think that the school has adequate number of financial skilled manpower that conducts to manage school finance? How to improve?

9. What are the major factors that affecting financial resource management in your school?

10. What do you suggest to improve financial resource management in your school?

11. Is there any additional information that you would like to tell us about financial resource management in your school?

Thank you

Appendix E

አዲስ አበባ ዩኒቨርሲቲ

ትምህርት ስልጠናና ምርምር ት/ቤት

የትምህርት አመራር አስተዳደር ምርምር ት/ቤት

ለምርምር ጥያቄዎች ምላሽ የሚሰጡት በስልጤ ዞን በሁለተኛ ደረጃ ት/ቤት የሚገኙ የት/ቤቱ ርዕሰ መ/ራንና መምህራን ወለጅ ተማሪ ህብረት እና ስልጠና ቦርድ ናቸዉ።ዉድ ርዕሰ መ/ራንና መምህራን ወለጅ ተማሪ ህብረት እና ስልጠና ቦርድ የዚህ መጠይቅ ዋነኛ አላማ በስልጤ ዞን በሁለተኛ ደረጃ ት/ቤት የሚገኙ ት/ቤቶች የፋይናንስ አስተዳደር አጠቃቀም " ላይ ያሉትን ችግሮች በመፈተሽ ለችግሮቹም አስፈላጊ የመፍት ሄሀሳቦችን ለመጠቆም የሚያስችሉ መረጃዎችን ለመሰብሰብ ነዉ።ስለዚህ የእርሰዎ ምላሽ ለዚህ የምርምር ስራ በጣም አስፈላጊ ነዉ።መጠይቆችን በጥንቃቄ አንብበዉ ለሁሉም መጠይቅ በተገቢዉ ቦታ ትክክለኛዉን ምላሽ እንድሰጡ በትህትናና በአክብሮት እየጠየቅኩ የሚሰጡት ምላሽ ለዚህ የምርምር ስራ አገልግሎት ብቻ እንደሚዉል እርግጠኛ ይሁኑ።

መጠይቁን ከመሙላትዎ በፊት እነዚህን ጠቋሚ ነጥቦች ያንብቡ።

1.በመጠይቁ ላይ ስምዎን አይፃፉ፡

2 .ሲሞሉ ማንንም ሳያማክሩ በግልዎ ይሙሉ

3.ለምላሽ በመረጡት አማራጭ ስፍራ ላይ የትክክል "√" በተገቢዉ ስፍር ያስቀምጡ።አጫጭር ምላሽ የሚፈልጉ መጠየቆችን ካነበቡ በኋላ ተገቢዉን ምላሽ በተሰጠዉ ስፍራ ላይ በአጭሩ ይፃፍ ለዚህ ስራ ስለሰጡት ጊዜና ቅን ምላሽ በቅድሚያ ላመሰግንዎት እወዳለሁ!!

ክፍል አንድ አጠቃላይ መረጃ

1.የት/ቤቱ ስም ---------------

2. በት/ቤት ያለዎት የስራ ሀላፊነት------------------

አጠቃለይ መረጃ

1 ፆታወ------- ሴት-----

2. እድሜ 20-24------ 25-30- 31- 35 36-40----- 41-45 — 46በላይ-----

3.የት/ት ደረጃ ---10 ያጠናቀቀ----ሰርተፊኬት---ዲፕሎማ----- ድግሪ --- ማስተር------

4 የስራ ልምድ ----- 1-5 ዓመት 6-10-----11-15-----16-20 ከ 21 በላይ

5.በት/ቤት ፋይናንስ አሰተዳደር ዙሪያ ስልጠና ወስደዉ የዉቃሉ አዎ----አልወሰድኩም------

መመሪያ1፤ከዚህ በታች በሠንጠረዥ መልክ ለቀረቡ ጥያቄዎች አምስት አማራጮች ተሰጥተዋል አማራጮችም በጣም እስማማለሁ 5 ነጥብ እስማማለሁ 4 ነጥብ መወሰን አልችልም 3 ነጥብ አልስማማም 2 ነጥብ እና በፍፁም አልስማማም 1 ነጥብ ናቸው :: ስለዚህ በተሰጡት ባዶ ቦታዎች ላይ የ"√" ምልክትን በማስቀመጥ የስምምነት ደረጃህን(ሽን) እንድትገልፅ(ጭ) በትህትና እጠይቃለሁ::

A. የፋይናንስ አስተዳደር አተገባበር በተመለከተ

ተ.ቁ	አይነት	አማራጮች				
		1	2	3	4	5
1	ት/ቤቱ ተግበራትን የሚፈጽመዉ በፋይናንስ ደንብና መመሪያ መስረት ነዉ					
2	የት/ቤቱ ሒሳብ በሰለጠነ ስራተኛ ነዉ የሚመራዉ					
3	የት/ቤቱ ር/መ/ር የፋይናንስ አስተዳደር ዕውቀት ስላለው በጀቱን በአግበቡ ያሰተዳድራል					
4/	ት/ቤቱ በፋይናንስ አስተዳደር አተገባበር ዉጤታማ ነዉ					

B. የፋይናንስ አሰተዳደር እቅድ አተገባበር

ተ.ቁ	አይነት	አማራጮች				
		1	2	3	4	5
1	የት/ቤቱ በጀት እቅድ ዝግጅት አሳታፊ ነዉ					
2	የት/ቤቱ በጀት እቅድ ከመማር ማሰተማር ጋር ቀጥተኛ ግንኙነት አለዉ					
3	የት/ቤቱ ፋይናንስ አተገባበር የፋይናንስ መመሪያን የተከተለ ነዉ.					
4	የት/ቤቱ አመታዊ በጀት የሚያመላክተዉ ሰለትክክለኛነቱ ነዉ					
5	በት/ቤቱ በጀት አጠቀቀም ግልፅነት አለው					

C. የፋይናንስ ኦዲቲንግ አተገባበር በት/ቤት

ተ.ቁ	አይነት	አመራጮች				
		1	2	3	4	5
1	በት/ቤታችን በጥሩ ሁኔታ የተደራጀ የሂሰብ ስራ ሂደት አለ					
2	በት/ቤታችን ገቢ የሚሰበሰበዉ በደረሰኝ ነዉ					
3	በት/ቤታችን ግልጽ የሆነ ሪፖርት ለባለ ድርሻ አካላት ሪፖርት ይደረጋል.					
4	በት/ቤታችን ገቢ የሚሆኑ የተገዙ ቁሰቁሶች በሞዴል 19 ነዉ					
5	የት/ቤታችን የሒሳብ ስራ ሂደት በአግባቡና በመመሪያ መሰረት ኦዲት ይደረጋል.					

መመሪያ 2: ከታች ላሉት ጥያቄዎች ተገቢዉን ምላሽ ሰጡ

D. የሂሳብ ኦዲቲንግ ስራ በት/ቤቶች

1. በምን ያህል ጊዜ ነዉ የናንተ ት/ቤት በባንክ ብር የሚየስቀሚጠዉ?

   A. በየወሩ B. በየሩብ አመቱ C ወዲያዉ እንደተሰበሰበ D. በግማሽ አመት E. ገቢ አይደረግም

2. በአመት ምን ያህል ጊዜ ዉስጣዊ ኦዲት ይደረጋል?

   A. በሴሚስተር አንዴ B. በሩብ አመት አንዴ C. በአመት አንዴ D. ኦዲት አይደረግም

3. ዉስጣዊ ኦዲት አይደረግም ካላችሁ ምክንያቱ ምን ይሆን ?_

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__________________ ____

4. በአመት ለምን ያህል ጊዜ ዉጫዊ ኦዲት ይደረጋል??

   A. በሴሚስተር አንዴ B. በሩብ አመት አንዴ C. በአመት አንዴ D. በአመት ኦዲት አይደረግም.

5. ዉጫዊ ኦዲት አይደረግም ካላችሁ ምክንያቱ ምን ይሆን?

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6. በት/ቤቱ በጀት አጠቃቀም ዙሪያ ላይ ያሉ ዋና ዋና ችግሮች ምንድ ናቸው?

- ____

  ____

7.በት/ቤቱ በጀት አጠቃቀም ዙሪያ ላይ ያሉ ዋና ዋና ችግሮችን እንዴት ማስተካከል ይቻላል? ____

መመሪያ 3: ከዚህ በታች በሠንጠረዥ መልክ ለቀረቡ ጥያቄዎች አምስት አማራጮች ተሰጥተዋል:: አማራጮችም (በጣም ዝቅተኛ =1, ዝቅተኛ =2, መወሰን አልችልም =3, ከፍተኛ =4,በጠም ከፍተኛ=5) ናቸው :: ስለዚህ በተሰጡት ባዶ ቦታዎች ላይ የ“X” ምልክትን በማስቀመጥ የስምምነት ደረጃህን(ሽን) እንድትገልፅ(ጪ) በትህትና እጠይቃለሁ::

E. የባለ ድርሻ አካላት ተሳትፎ በት/ቤት

No.	Items	Alternatives				
		1	2	3	4	5
1	የባለ ድርሻ አካላት ተሳትፎ በፋይናንስ አስተዳደር ዙሪያ ያለዉ እንድምታ					
2	በምን ያህል ደረጃ ት/ቤቱ በመደበኛነት ወጪና ገቢ ለባ ለድርሻዎች ያሳዉቃል					
3	በምን ያህል ደረጃ ባለ ድርሻ አካላት በት/ቤቱ የበጀት እቅድ ዙሪያ ይሳተፋሉ					
4	በምን ያህል ደረጃ ባለ ድርሻ አካላት በት/ቤቱ የበጀት ዉሳኔ በሚሹ ጉዳዮች ይሳተፋሉ					
5	የባለ ድርሻ አካላት ተሳትፎ በበጀት ተጠያቂነት ዙሪያ በምን ያህል ደረጃይ ገለፃል					
6	ባለ ድርሻዎች በፋይናንስ ሪፖርት ዙሪያ በምን ያህል ደረጃ ይሳተፋሉ.					
7	የባለ ድርሻ አካላት ተሳትፎ በበጀት ኦዲት ዙሪያ በምን ያህል ደረጃ ይገለፃል					

*መመሪያ*4: ከዚህ በታች በሠንጠረዥ መልክ ለቀረቡ ጥያቄዎች አምስት አማራጮች ተሰጥተዋል:: አማራጮችም (በጠም ዝቅተኛ =1, ዝቅተኛ =2, መወሰን አልችልም =3, ከፍተኛ =4,በጠም ከፍተኛ=5) ናቸው :: ስለዚህ በተሰጡት ባዶ ቦታዎች ላይ የ“X” ምልክትን በማስቀመጥ የስምምነት ደረጃህን(ሽን) እንድትገልፅ(ጪ) በትህትና እጠይቃለሁ::

F. በፋይናንስ አሰተዳደር ችግሮችና መንስኤዎቻቸዉ

ተ.ቁ	አይነት	አመራጮች				
		1	2	3	4	5
1	የት/ቤቱ ፋይናንስ ሰራተኛ የአቅም ማነስ ለችግሩ መነሻነዉ					
2	በምን ያህል ስፋት ነዉ የባለ ድርሻ አካላት ተሳትፎ የፋይናንስ አስተዳደር ዉሳኔ ላይ ተጽኖ ሊያሳድር ይችላል					
3	በምን ያህል ደረጃ ነዉ የቁጥጥርና የክትትል መላላት በት/ቤት የፋይናንስ አስተዳደር ላይ መስተጓጎል የሚፈጥረዉ					
4	ተገቢ ያልሆነ የፋይናንስ አስተዳደር እቅድ በምን ያህል ደረጃ እናንተ ጋር አለ (ይተገበራል)					
5	በምን ያህል መጠን ነዉ የግልጸኝነት ችግር በት/ቤታች ሁፋይናንስና አስተዳደር ላይ ሊጎዳ የሚችለዉ?					
6	ት/ቤቶች በምን ያህል ስፋት ነዉ የፋይናንስ መመሪያና ደንብ የማይከተሉት?					
7	ተገቢ ያልሆነ ግብይት የፋይናንስ አሰተዳደር ሂደትን ይጎዳል?					
8	የት/ቤቱ አሰተዳደር ያአቅም ዉስንነት የፋይናንስ አሰተዳደር ሂደትን ይጎዳል?					
9	በሚመለከታቸዉ አካላት የሥራ ጫና መኖር					
10	የፋይናንሰ ቁሳቁስ እጥረት መኖር					
11	ተገቢ የሆነ ቁጥጥርና ክትትል ያለመኖር					
12	ዉስንነት ያለበት የበጀት እቅድ					
13	በሙያዉ የተካነ/የተመረቀ/ባለሙያ/ የሰዉ ሀብት/ እጥረት መኖር					
14	የሒሳብ ሰራተኛ ቢሮ አለመኖር					

መመሪያ 5:የግልህን አሰተያየት በክፍት ቦታዉ አስቀምጥ

8.በት/ቤታችሁ በተግባር ላይ በፋይናንስ አስተዳደር ላይ ያጋጠሙህ ሶስት ተጨማሪ ችግሮችን ፃፍ/ፊ/

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9.እንደናንተ የት/ቤት ፋይናንስና አስተዳደር ለማሻሻል ተጨማሪ የመፍትሄ አማራጮች ከላይ ለተነሱ ችግሮች ምለሻቸዉ ____

10.የት/ቤት ፋይናንስ አስተዳደርን ለማሻሻል ተጨማሪ አማራጮችን ግለጽ

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አመሰግናለሁ!!

Appendix

አዲስ አበባ ዩኒቨርሲቲ

የትምህርት አመራር አሰተዳደር ምርምር ት/ቤት

ዉድ የዚህ የቃል ጥያቄ መላሾቻችን

የዚህ የቃል ጥያቄ ዋና ዓላማ በስለጤ ዞን ሁለተኛ ደረጃ ት/ቤቶች *በፋይናንስ አስተዳደር* እንቅስቃሴ ሁኔታና አጠቃቀምላይ ያሉትን ችግሮች በመፈተሽ ለችግሮቹም አስፈላጊ የመፍትሄ ሀሳቦችን ለመጠቆም የሚያስችሉ መረጃዎችን ለመሰብሰብ ነዉ፡፡ስለዚህ ከዚህ በታች የቀረቡ ጥያቄዎችን በጥሞና በማስተዋል አስተያየትዎን እንድሰጡ በትህትና እጠይቃለሁ:: ስለሆነም ከእርስዎና ከመ/ቤትዎ የሚሰጡት ምላሽ ለዚህ የምርምር ሥራ አገልግሎት ብቻ እንደሚዉል እርግጠኛ ይሁኑ፡፡
ለመልካም ትብብርዎ በቅድሚያ ላመሰግንዎ እወዳለሁ!!

የቃል ጥያቄ

1. የፋይናንስ ዕቅድ ከመታቀዱ በፊት የፍላጎት ዳሰሳ ይደርረጋል? እንዴት /በምን መልኩ/?
2. በት/ቤታችሁ ተገቢ የሆነ የፋይናንስ አስተዳደር ዕቅድአለ ወይ? አሳታፊ ነዉ?
3. የፋይናንስ ሀብትአስተዳደር ዕቅድ የሚታቀደዉ እንዴት ነዉ?
4. መምህራን፣ ወላጅ መምህር ተማሪ ኅብረትና ባለ ድርሻ አካላት የፋይናንስ ሀብት አስተዳደር የሚሳተፉት በምን ያህል ስፋት ነዉ?
5, ር/መ/ሩ በጀቱን በትክክል ለታለመለት ዓላማ ስለ ማዋሉ የሚመለከታቸው ክፍሎች ይቆጣጠራሉ?
6. የናንተ ት/ቤት የኦዲት ሪፖርት ለባለድርሻ አካላት በጊዜዉ ይደረጋል?
7. የፋይናንስ አስተዳደር ሂደትን መቆጣጠር የሚችለዉ.በምን ዓይነት ዘዴ ነዉ?
8. በት/ቤታችሁ የፋይናንስ ሀብት አስተዳደር
   - መመሪያአለ?
   - ት/ቤቱ የሚተገብረዉ እንዴት ነዉ?
9. በመሰረታዊነት የፋይናንስ ሀብት አስተዳደር ሊጎዱ የሚችሉት /የፋይናንስ ሀብት አስተዳደር ችግሮች ምንድን ናቸዉ / ?
10. በት/ቤታችሁ የፋይናንስ ሀብት አስተዳደር ችግሮችን እንዴት ማሻሻል ይቻላል
11. በፋይናንስ ሀብት አስተዳደር ዙሪያ ተጨማሪ ሐሳብ ካልዎት፡፡

Appendix F

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTEMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Document Assessment Check List

The purpose of this document analysis sheet is to assess information about financial resource management practice in government secondary schools of Silte Zone.

Which of the following document are available in the secondary schools under the study?

No	Item	alternatives	
		yes	no
1	Strategic planning		
2	School budget planning		
3	Minutes on financial activities with stakeholder		
4	Adequate rule and regulation guide-line in the schools on financial issue		
5	Financial decision making process		
6	Report document -Auditing reports - School budget report (financial statement)		
7	Documents showing stakeholders participations		