



**Practice and Challenges of Financial Resource Management in
Haddiya Zone Public Secondary Schools**

**Addis Ababa University
College of Education and Behavioral Studies
Department of Educational Planning and Management**

**By
Tefera Berhanu**

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Educational Leadership**

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Approved by Board of Examiners

Chairman, Department of the Graduate Committee

Signature

Date

Advisor

Signature

Date

Examiner, Internal

Signature

Date

Examiner, External

Signature

Date

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Abbreviations

Acronyms

ESDP:	Education Sector Development Program
ETP:	Education and Training policy
MoE:	Ministry of Education
MOFED:	Ministry of Finance and Economic Development
PSTA:	Parent Student Teacher Association
SDP:	School Development Program
SIP:	School Improvement Program
SNNPR:	Southern Nations Nationalities and People's Region
SPSS:	Statistical Package for Social Sciences
UNESCO:	United Nation Economic Social and Cultural Organization
WEO:	Woreda Education Office
WETB:	Woreda Education and Training Board

ABSTRACT

The main objective of the study was to investigate the financial resources practice and challenges of secondary schools of Haddiya Zone in SNNPR. Therefore, this study focuses on such financial activities as source of the secondary school finances, the practice of participating the school stakeholders, accomplishment of financial management activities, major challenges and the effective measure taken. The researcher used different data collecting instruments such as questionnaire, interview, and different financial documents). The researcher had also employed disruptive survey research during data organization and interpretation.. Questionnaires for 44 school manager, 60 teachers, 7 financier personnel respondents from six schools and, interviews with 8 PSTA and school boards participants were conducted. The study discovered that the education budget come from the government, School internal income, community contribution and NGOs' support were the main sources of education budget in study schools. To address this, the researcher had selected the participants (department heads, and co-curricular club leaders and financial personnel) were selected through random sampling techniques; whereas school board, PSTA ,principals, vice principals leaders were available selected sampling techniques. The statistics used to analyze the data were frequency, presently, mean and standard deviation. The study found that the lack of diversification of school finance lack of participation of stakeholder in budget preparation , lack of financially skilled man power finance personnel, lack of relevant training, absence of internal and external auditing activity, delay in releasing budget, interferences of school principal, engagement of school management on different duties and lack of effective measures taken were the major challenges of financial utilization in Haddiya Zone secondary schools. Based on the finding of the study, the researcher recommended that all the stakeholders should involve in diversification of school finance, participate actively in financial management system ,fulfill skilled man power of finance personnel, also the finance and economic development office should audit the financial activities performed in accordance with the existing financial guidelines, regulations and principles of ministry of finance to minimize the stated problems and take effective measure up on problem makers of the school finance.

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CHAPTER ONE

1. Introduction

The study was about financial resources management in Haddiya Zone public secondary schools. Under this introduction the area included are; background of the study, statement of the problem, research questions and research objectives the general and specific, Significance of the study, delimitation of the study, operational definitions of key terms ,organization of the study ,conceptual frame work , research design and methodology , population and sample ,sampling technique, instruments of data collection about questionnaire and interview, pilot test, procedures of data collection, method of data analysis was included.

1.1. Background of the Study

Financial resources management is one of the most important functions in any organization. No organization has succeeded without financial resources (Allis, 2004). Therefore it becomes imperative for institution, firms, organizations and business entities to consider financial management in order to enhance their performance and more mitigate exposure to financial risks. According to Ogbonnaya (2000) the main purpose of financial management is to ensure that funds sourced are utilized in the most efficient and effective manner. The author argues that resources are scarce and therefore it is the duty of educational administrators to optimally and prudently use available resources for the attainment of institutional objectives. Poor management of available funds leads to embezzlement, diversion of funds from prioritized projects and misappropriations. Mgbodile (2000) documented that delay in disbursement of funds to institutions, lack of adequate training of educational heads, negligence of school financial clerks among others are factors that fuel poor management of funds in institutions in Nigeria. On the same breadth, Buda and Dazing (2014) noted that poor state of school Benue State in Nigeria was as a result of financial management issues such as the inability to generate revenue internally and misuse of available resources. It is observed that the management of school funds has been a challenge in Zimbabwe. Indeed it is noted that school heads in Mashonaland East province have had cases of miss management to funds (Chatiza, 2011) abuse of teacher incentives (Segiovanni, 2012).

In their analysis of basic management and financial skills by school development committees in Zimbabwe, Washes, Ndlovu and Shenje (2014) maintained that concerted efforts by school principals, school development committees and other stakeholders such as community are required for proper decision making and proper use of school resources. The authors noted that administrators in secondary schools in Harare lacked financial skills needed for prudent management of school funds in well manner. Therefore, financial resources should need carry financial resources management important good in order to use the school resources more effectively efficiently.

Many countries have decentralized the management of financial resources to schools in a bid to enhance their management. This was eminent in a study carried out in France (Crouch & Winker, 2008). Tight budgetary control affects managerial behavior in municipalities and universities throughout Sweden. This result in managers being less committed to their organizations and institutions. There is great emphasis on accountability in higher education in the United States. Performance funding policies influenced state budgets and resource allocation priorities at public colleges and universities in the country. However, accountability policies had little effect on state budgets and spending priorities of universities and colleges. Improving cost efficiency was stressed to be a major element of accountability efforts in the learning institutions in the U.S. Mgbodile(2000) documented hat delay in disbursement funds to institutions lack of adequate training of educational heads, neglect of school financial clerks among others are factors that fuel poor management of funds in institutions in Nigeria. On the same breadth, Bua and Ad zongo (2014) noted that poor state of schools in Benue State in Nigeria was as a result of financial management issues such as the inability to generate revenue internally and misuse of available resource.

1.2. Statement of the Problem

Finance is the money used or needed to support an activity or project. It has been called the existence of an organization. Without adequate management of finance all, the activities of

Organizations are restrained (Kennedy, 1983). Financial management involves dealing with problems relating to receiving the maximum revenue available to an education institution. All financial commitments throughout the fiscal period as directed by the budget adopted by the board of education school business administrators are employees of the school district who, the school system within its financial resources as directed by policies of the board of education (Tidwell, 1986). The Ethiopia education and training policy recommended sufficient budget allocation and proper utilization of the educational budget for the intended purpose. According to MOE (1994), Ethiopian Government devotes a large amount of money for education since it plays a major role in promoting economic development and improvement in the life standard of a society. However; allocating large amount of budget alone couldn't bring change in the quality of education. Thus, effective management of financial resource is very essential issue for the provision of the quality of education and the achievement of educational objectives. Lack of capacity in financial management will lead to the absence of quality of education. In addition, lack of finance, capacity to plan and manage funds and coordinate different actions at the ground level results low implementation level of policies and objectives. It is clearly observed that there are different problems in financial management in education. As indicated in ESDP III (2005), there was a problem of low budget utilization in civil works due to weak capacity of financial management implementation. MOE (2006) also shows that there is weak administrative capacity of educational finance management. Hence, the need to investigate the practice and challenges of financial resource management of public secondary school of Haddiya Zone effective and efficient use of limited financial resources of the secondary schools in the area. The major purpose of this study is to assess the practices and challenges of financial management in Haddiya Zone Secondary Schools in SNSNPR.

Therefore, the study attempts to find out answers to the following basic questions:-

1. How adequately does management of the Secondary Schools attempt to diversify Sources of school finance?
2. To what extent do department heads, PSTA members and co-curricular leaders Participate in the and implementation of the school budget?

3. How competent are secondary schools finance personnel in accomplishing such financial management tasks as accounting, auditing, purchasing and reporting?
- 4 .What are the major challenges that school management face with in managing finance?
5. How effective are the measures taken to improve the management of the school finance?

1.3. Objectives of the Study

The study includes general and specific objectives

1.3.1. General Objective

The general objective of this study is to investigate the practices and challenges of financial resource management in Haddiya Zone secondary schools

1.3.2. Specific Objectives

The specific objectives of the research are the following:

- to study how secondary school management attempt to diversify sources of school finance .
- to study how competent are the secondary school challenges of that the school managers face with in managing the school finance
- to evaluate the extent of stakeholders participation in the implementation of the school budget.
- . to study the extent of challenges that the school managers face with in managing the school finance
- to study how the effective measure was taken to improve the management of the school finance .

1.4. Significance of the study

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

- .It increase responsiveness of the school managers how to diversify the sources of the school finance.
- .It may give clue about importance of the stockholders participation and implementation in the school finance.
- It may show as competent financial personnel are necessary for implementation of financial activities.
- It may help to identify the major challenges of the school .
- It may help to identify the measure was taken to improve the management of the school finance.

1.5. Delimitation of the Study

The researcher recognized that the study will be more effective if he conducts and collects reliable data from all secondary school leaders, head teachers and other stakeholders of Haddiya Zone. However, the researcher will take randomly six government secondary schools for the study. That is why; the researcher thinks the sample of five woreds and one administrative town could represent ten (10) Worde and two (2) administrative towns of Haddiya Zone and six secondary schools represent the whole secondary schools in the zone. Although financial resource management encompasses diversified dimensions, it is difficult to include all aspects of financial resources management in this study. It may result unmanageable condition for student researcher. Therefore, the scope of the study is limited to specifically to such financial management activities as: planning, budgeting, accounting, auditing, purchasing and reporting systems of the schools under study.

1.6. Limitation of the Study

The main limitation of the study was lack of transportation to collect data from each secondary schools and unavailability of the PSTA and kebele school boards on the appointment date and time due to various workloads but the principals undertake these problems by using vacation days to get personnel and on foot voyage instead of vehicles.

1.7. Operational Definitions of Key Terms

Auditing: it is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic and events to determine the degree of correspondence between the assertion and established criteria and communicating the result to the interested users (Guthrie et-al, 1998).of finance Challenges management at the woreda level: delays in financial and other resource flows to the schools, poor flow of information and the rapid rise in enrolment as a result of school fee abolition and other factors, like school construction and community involvement, has raised other serious challenges(UNESCO, 2009).

Challenges of finance management at the school level: The fee-free education policy, inadequate running cost, delays of supply and finance from the woreda, over population and in many cases unmatched with space, time and resources that are set in the standards (MOE, 2006:48)

Capital budget: it is itemized expenditures to use for building, for purchasing capital goods, and which identifies the resource of the funds required to meet the expenditure (Rosenberg, 1983

Expenditure: *An actual payment or the creation of an obligation to make a future payment for benefit or service received* (, 1983 Rosenberg).

Effectiveness; this is the measure of how well financial management will contribute to achieving educational goals and objectives.

Efficiency; refers to a measure of the expected performance (output) for each unit invested.

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

Financial: definition, pertaining to monetary receipts and expenditures; pertaining or relating to money matters; pecuniary: www.dictionary.com/browse/financia

Management: it is the organization and coordination of the activities of a business in order to achieve defined objectives read. More :<http://www.Businessdictionary.com/definition/management.Html>

Report: A document containing information organized in a narrative, graphic, or tabular form, prepared on ad hoc, periodic, recurring, regular, or as.www.businessdictionary.com/definition/report.htm

1.8. Organization of the Study

This research report was organized into five chapters. The first chapter has the problem and its approach while the second chapter contains the review of related literature in the area. The third chapter deals with research design and methodology whereas the fourth chapter focuses on the analysis and interpretation of data. The last chapter contains the summary of the findings and conclusion and the recommendation of the study. Finally, list of reference materials and sample of instrument for data collection annexed in the appendix.

CHAPTER TWO

2. Review of the Related Literature

This section deals with the concepts of financial management, Financial Management in Education, principles of financial management, source of school finance, School Finance Management, and budget theory.

2.1. Concept of Financial Resource Management

Financial Management means planning, organizing, directing and controlling the financial activities such as procurement and utilization of funds of the enterprise. It means applying general management principle of financial resources. The concept of finance includes capital, funds, money, and amount.

As cited Zena (2016) according to (Wikipedia, the free encyclopedia) financial management is the process of managing the financial resource, including accounting and financial reporting, budgeting, collecting accounts receivable, risk management, and insurance of a business. Financial management refers to the efficient and effective management of money (funds) in such a manner as to accomplish the objectives of the organization. It is the specialized function directly associated with the top management. The significance of this function is not seen in the 'Line' but also in the capacity of 'Staff' in overall of a company. It has been defined differently by different experts in the field. It includes how to raise the capital and how to allocate i.e. capital budgeting. Not only long term budgeting but also how to allocate the short resources like current liabilities. It also deals with the dividend policies of the Shareholders. It is in recent years that the Ethiopian government has paid attention to the importance of school management and school-level decision-making. Research in the area of school management is almost nonexistent in Ethiopia. However, various reports and policy documents prepared by the Federal Ministry of Education clearly indicate the extent to which the Government has been focusing on improving school management in recent years (MoE 2005; MoE 2010a).

Rendering to International Journal of Scientific Research in Education (IJSRE) resources are the basic tools necessary in the effective performance of tasks and for the growth and development of human organizations.

actually the basis for the procurement, utilization and maintenance of all other types of resources without a strong financial base; it will be difficult to produce the right types of goods and services in desirable quantity and quality. since the human economy is a monetary economy, the availability of funds in any organization or institution is vital to its productive process and the quality of its product and service (ijsre, financial resource is a significant resource often assumed to be a part of physical capital. it is 2010, p.99.).

Good knowledge and the appropriate utilization of these major classes of resources are vital in the achievement of effectiveness in the resource management in the school system, especially in the present context of global economic crises and a consistent decrease in the federal monetary allocation to education. The school manager must be well informed the existence of School financial resource management is the important part of the total school management system. It is because closely linked, particularly now that educational organizations in an increasing number of countries have been required to manage their own finances.

It is first necessary to consider what meant by finance independently. According to Paul (2008:1), “Finance is the skill and science of managing risky assets, as well as explicit and implicit contractual relationships, to create value”.

Clarke (2008:278) further describes financial resource management as follows: “It is essential that the (school) principal makes sure that she / he has the knowledge and understanding of the basic processes involved in managing the school’s accounts, the budgeting process and the systems and controls that are necessary to ensure that the school’s monies are not misappropriated”. Curter (1982:13) states “money of finance is one of the most important and essential resource used by all social organizations, and its deployment determines the effectiveness of other resources”.Financial management also involves dealing with problems relating to receiving the maximum revenue available to the school district, safeguarding all financial resources commitments through the fiscal period as directed by the budget adopted by the board of education. School business administrators are employees of school district who, therefore, are primarily responsible for operating the school system within its financial resource as directed by policies of the board of education (Tidwell, 1986) .

2.2. Financial Resource Management in Education

Financial resource management is relevant to every aspect of a department's business; from the smallest transaction to the largest program me. Finance considered as one important aspect of the policy of overall reforms of the system of education and training of the country (MoE, 2006:31).

The idea of decentralized management of finance in education intended to enhance development and local decision making on finance, to increase and improve system of allocation, to build capacity of financial actors, to improve transparency and financial accountability and to raise efficiency (MoE, 2006:52)

As cited in Tadiwos (2014) according to (Susan Fuhrman Morvinlazerson. 2005) educational finance is financing the educational institution, depending on their ownership. They can either privately or publically financed. Privately owned schools or colleges receive funds from tuition fee, sponsors, contributions, private donations and grants. The government directly allocate fund to public institution. Financing provided by the government is especially common in developing countries. Therefore it is the subject to the economic situation of the country and fiscal resources. Investment on education in turn boosts economic growth and employment and the future prosperity of the nation as the whole.

Moreover as indicated in Zena (2016) according to (James. Van Horn 1995. P.2-3).Financial management is also concerned with the accusation, financing and management asset with some overall goal in mind. Thus, the decision function of financial management has three major areas: the investment, financing, and asset management decision.

Investment decision:-it focuses on the determination of the total amount of asset needed to beheld by the firm picture of the firm's balance sheet. It is listed on the right side of the firm's blancesheet and the asset on the left lance sheet. Once the mix of the financing has been decided, the financial manager must still determine how best to physically acquire the needed funds. The mechanics of getting a short term loan, changing into a long term lease arrangement.

Asset management decision: - once assets have been acquired and appropriate finance has been provided, the obtained asset must still managed efficiently.

Thus, the financial manager is charged with varying degrees of operating responsibility on the existing assets. Dixon defined financial management as the process of planning, the provision, and of financial resources. The financial management must perform a number of functions a part of the general management function. The two basic functions of financial management are financial planning and financial controlling.

Financial planning:-As any other management planning, it provides the base and orderly approach to future action. It is the methods of deciding what to do with the money at hand. That means, this attempt leads to compressive programming and budgeting of the future operation. Financial control function: similarly with other managerial controlling system, it assigns organizational responsibilities of the implementation of approved plans. It involves the monitoring of actual transaction events against the plan taking prompt action, where there is deviation from the plan. The financial control function takes appropriate measures either to improve performance or to revise plan target in terms of cost and output. (Dixon. 1986).

The need for equitable distribution of educational resources to correct urban and rural disparities, to expand the educational opportunity to every school aged children, to maintain the quality of education, to cope with rapid increasing enrollment and declining educational budget in some countries necessitates the optimal utilization of educational finance to avoid wastage and underutilization already scarce resource (Mbamba, 199:346).

2.3. Principles of Financial Resource Management

Principles are paramount and should be used along with management tools and the ability to ensure task development and fulfillment. Principles are the core of managerial effectiveness and must be present in every organizational culture (Malik, 2001: 65). In order to uphold business principles, a certain measure of self-discipline is necessary. Almost every employee/finance administrator can learn the principles of the business. The principle of financial management as other management disciplines apply the general principle of planning, organizing, directing. One of the challenges that every educational manager faces in developing countries including the African continent is meeting the constantly increasing social demand for education.

The continuous growth of enrollment though it is not adequate; calls for more supply of human; materiel and financial resource and its proper utilization in the organization. In order to accommodate an ever-increasing school age population schools have to be having to manage the limited resource of the finance. The increase of relevance of education to societies' belief and the political objective of the government requires technological equipment's, which in turn requires financial resource, and this resource in turn needs the management of the integral part of the organization, the finance. The existent by which those educational tasks achieved depends on the skill, knowledge and ability of educational managers at all level in mobilizing adequate financial resources and wise utilization the already limited educational resource (Mbamba, 1992:347). Many tricks in education system require proper management of fund. Budgeting in educational organizations is concerned with making and implementing decisions on using financial resources (such as money, claims on bank account transfers, savings accounts, vouchers, etc.) to acquire real resources such as staff, books, equipment and materials, utilities and maintenance, and for organizations with capital expenditure budgets, plant and buildings. The decision that educational managers take in order to enhance those tricks requires proper financial resource management in one or in other way. It is the responsibility of the manager body of the system to maintain an appropriate balance between the limited financial resources and the need of society (Helfer, 1991:331).

Managers accomplish those responsibilities through educational planning. Planning obviously helps to deal the needs of the society in the processes of using scarce resources. It is a national approach in the process of resource mobilization and optimum utilization. It allows the chance of accommodation of changes in the education system. Therefore, it is important to plan for effective and efficient utilization to meet the objective of the organization. Coordinating and controlling money so as to secure the optimum achievement the objective (Mbamba, 1992:349).

2.3.1. Principles governing the Use of Resources

Ten principles can identify that govern the use of school resources. These Principles are applicable to all resources, whether they are physical resources (either movable or immovable), human resources, financial resources or information resources. These principles involve different role players and stakeholders, depending on the relevant stage and the specific resources

involved. Think about how they should be applied in relation to the management of physical and financial resources in your school and make a note of any resource constraints affecting your application.

Following are basic principles of movement and resources are stated by (<http://www.education.gov.za>).

- a. Know the need: You need to assess the conditions and determine whether the resource is required. You need to assess whether it is a priority need and whether you will have a positive return on your investment.
- b. Know the source: You need to be aware of the point from which the resource can access. Ensure that you get the best quality and value for your money.
- c. Have a plan to obtain and use the resource: You must know the uses of the resource, as well as the expenses and other expenditures you will incur. You must draw up a schedule for securing the resource.
- d. Know the requirements and processes: You need to know what the requirements are for securing the resource, and what processes need to follow in order to secure it Prepare for meeting all the necessary requirements.
- e. Ensure the safety and security of the resource: Implement the means to keep the resource safe, sound and secure.
- f. Allocate the resource fairly: Implement the means to allocate the resource to serve the purpose for which it intended and according to the needs of the school.
- g. Ensure effective use of the resource: Implement the means for getting the most from the resource. Ensure that the resource optimally utilized according to the needs of the school. Ensure accountability: Ensure that responsible person controls and reports on the usage of the resource.
- h. Ensure that those individuals using the resource held accountable and report on their usage of the resource.
- i. Minimize wastage: Ensure that excess resources do not go to waste and that enforces not abused.

- j. Evaluate. Ensure that the relevant needs and objectives of the school met with the resource

2.3.2. Principles of Community Participation in Financial Affairs

As community participation is complex and time-consuming activity to mobilize communities to become main players in school activities, it is necessary to facilitate it based on basic principles of community participation. These principles are conduct meeting: Regular meeting must be with the community in order to discuss about their interest and problem of the school. Identify a leader: a leader, who believes in the importance of education and who has the acceptance of others, for any school identified and a role in school management-it, is necessary to give a real role to the parents in the day-to-day management of a school (Moe, 1998).

2.4. Source of School Finance

Secondary schools can get revenue/fund from diversified sources of finance to attain their objectives. As described in Melaku, (2001:13) finance for the education system comes from different sources. The major ones are from government and private sources. The fund derived from these two sources called public funds and private funds respectively Public funds include external source of school finance such as aid, loans, and grants (school grant and block grant).Private financing is considerable source of school finance, which supplements the government finance of education. Finance administrators can manage the finance that comes from these two sources:

2.4.1. Government Source

According to Melaku (2000:13), contribution of government source is as follow:

“ The education system like all economic and social sectors requires finance in order to achieve its objectives. The attainment of these objectives an important factor in order to exist as a system and to command scarce resources where it is from public or private resources. Finance for the education system come from different sources. The major ones are from or

government and private sources. The funds derived from these two sources called public funds and private funds respectively. It has noted that the public fund for the education system varies according to the structure of the government of certain country. Based on this fact the education system can be fully financed by a single level of government(central, regional or local) or by a combination of two or more of these government level ''

2.4.2. Non- Government Source

In addition to the central, regional or local government financing, which is the domestic source, external source also play an important role in providing resource for education. Those sources may take the form assistance, aid or loan. The term aid is often used to meant not all assistance but certain types of loan both financial and aid in kind. Loans of the conventional type to the poor countries with limited development serving potential are risky revenues, which often in countries massive defaults (Shemelis,200:36-37).This is because the opportunity cost of capital forgone on the part of the leaders in a form of subsidy since most of those loans bear nominal interest rate. Nevertheless, loans from bilateral and multilateral Banks such as the World Bank, African Development Bank and Private Commercial Banks are non-conventional loans.

2.4.2.1. Aid

Financial or material aid to education particularly for developing countries plays a significant role for expanding education. To maintain the quality of education, minimizing disparities among different geographical areas and gender additional aids are required. Developing countries secured 8.6 percent of GDP annually in official development assistance between the year 1981 and 1990 as it reported by (Boone, 1994 in Shemelis, 2000).

2.4.2.2. Loans

Loan is another significant source of educational finance mainly in developing countries. “Even though the impact of loan is highly questionable today about some 20 African countries more than two third of all developing countries have taken loan from IMF for foreign exchange requirement” (Sayal, 1992 in Shemelis, 2003:3-4).The IMF funding programs related to

countries stabilization effort, and the World Bank funds program aimed at changing the structure of incentives in the country. Those loans are conditionals and depend on the acceptance and policies to correct financial differences and the base for the renewed growth. However, a number of criticisms directed at those institutions especially the World Bank, the way secure loans. Furthermost African governments mainly during the first decades of independence heavily depended on multilateral and bilateral loans. The largest part of those loans was from their former colonial's governors but it "soon becomes clear that this source was rather a marginal and unreliable means of financing" (Forjjala, 1993:354). The important issue facing the provision of school grant in Ethiopia is not relate to difficulties in disbursement, financial management or accountability, rather it is the acute constraints on woreda budget, which results in a much lower overall level of disbursement across the country then is prescribed in the blue book. The project would support the implementation efforts as the federal, regional and woreda levels, predominantly with respect to beginning an effective system to monitor the flow of funds.

The school grant constituent under GEQIP has been designed to address this constraint through the provision of a minimum amount of funds based on enrolment rates to all schools and ABE centers. The grant will used to finance elements of the school improvement plan. To consider with the application of school grants sub component, school grants guide lines have developed. These guidelines provide guidance on all aspects of implementation at federal, regional, and school level and are cross-reference with the SIP guidelines.

The school grants guidelines are consistent with government's bluebook guidelines, but will be implemented as a standalone document to ensure that key responsibilities and outputs are conveyed and understood at different levels(GEQIP plan November ,2008:9).As showed above, both grants have a clear guidelines commonly described as the blue book /the blue print/ for the block grant (MoE, 2002) the school grant support budget guideline (MOE, 2009)..Akin to MOE, the REBs given responsibilities of organizing training programs for Zone and Woreda level individual dual subsidies, disseminating the SGP related issues through official letters Zone/Sub city Education department given similar responsibilities, providing training to the WEO, schools, and ABE centers. Educational officials that were consulted in Oromia, Somali and Addis Ababa and their respective Woreda/Sub-City and schools described the dissemination of the SGP were

well planned and communicated. They also appreciate efforts exerted in disseminating the policy (guidelines, workshops /training/ and clearly articulated official letters).Overall, in disseminating the school grant policy training of trainers given to the REBs .In turn, the regional also provided training to the Zone/Sub-city and Woreda levels. UNESCO (IIEP, 2012:16

2.4.3. Contributions

The 2010 Public Education Expenditure Review estimates that community contributions to primary school construction, mainly in the form of labor and materials, are around 0.1% of GDP or approx. ETB3bn. Many communities also systematically raise money for recurrent costs, but this varies greatly from region to region and no national estimates currently exist. Under ESDP IV, community involvement will go beyond financial, material and labor contributions; communities will be expected to exercise leadership, participate in school management in such a manner that it reflects their ownership of the school. In this context, the communities will continue to contribute to financing education, in particular through support to low-cost classroom construction through provision of local materials and labor. The community may also, based on its ability and development level, help out with non-salary recurrent expenditure. Students and parents also participate in the financing of education through fees in TVET and tertiary education. An increase in these contributions can contribute to filling the financing gap. (ESPD IV.P.1).

2.4.4.Private Financing of Education

Though the large share of education finance source in many African countries is from the government source, education expenditure could be from the community. A considerable amount of education expenditure depending on the relative importance of education the running of education institutions in particular country obtained based on the interest and desired of the community.

Whenever they function, private institutions provide some of the expenditure for the education offered in the country. In light of the wide range of the financing of private institutions, their interest varies from voluntary agencies such as churches and other non-profit making institutions with strong social motivation to pure profit, making bodies or individuals. However, when it

viewed purely in terms of finance the financial yield of private education would be the cost of providing an equivalent amount of public education. Thus private education is substitute for public education that it relays the public sector of financial burden, which can be measured, inters of what cost to cover the private institutions in to public ones and to support entirely the future growth in government schools. The level of funding is necessary to accelerate as the required speed to achieve the objective of expanding the education system and improving the quality of education. “Thus, it is likely to be beyond the financial ability of many governments to increase the quality of education only through budgetary allocation (Baun, 1995:120).

As research of World Bank indicates, the upper income families are likely to benefit from education subsidies to greater extent than the poorer ones particularly at secondary level education. Thus considerable amount of education expenditure attributed to private individuals without considering the equity of objective of financing education .one a strategy to achieve this objective the introduction on cost recovery mechanism through a system of fees or charges for service or students loan (Baum, 1995:27).

It is also the second types of educational of finance service next to public financing. Private sources are differs from public financing in their types and nature. Private source may generate from the society, business firms, or corporations, and also from individuals (UNESCO 2002)

As cited Zena (2016) according to Melaku (2000), the major groups of private contributors are as follows:

“Families: pay fee for tuition, registration, examination and other purpose and expenditures of purchase of school uniform, books and instructional supplies and transportation. Local communities: may cover capital expenditure which the government takes the commitment to cover recurrent expenditure, business Corporation of firms: government can enact laws that direct corporation and business firms to participate in financing and provision of 18 educational service. They can also be involved in sponsoring vocational, technical training programs mainly to satisfy their own human resource needs”

2.5. School Financial Management

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

2.5.1. Accountability for School Financial Management

Caldwell and Spinks in Mastery (2006: 27) describe school based management as a method to the management of public schools is a significant and consistent decentralization to the school level power and accountability to make decisions related to the allocation of resources, in a system of education having centrally determined goals, priorities and frameworks for accountability of School financial management comprises the planning and application of a financial plan, accounting, reporting and the protection of assets from loss, damage and fraud. All items of financial management exposed to the risk of incorrect, improper and ineffective school management, which particularly reflected in the accounting control of an institution. Schools can regulate their accounting with at least two internal rules: accounting rules and instructions on inventory check. If the school does not have the above-mentioned internal rules, there is a risk that internal controls are not set. Moreover, this means a great risk for incorrect and ineffective management as well as unintended use of school's public or private financial resources. The internal control system comprises a system of procedures and methods with the objective to assure compliance with the principles of legality, transparency, efficiency, effectiveness and management economy. Related to internal control, the internal auditing appears which provides autonomous assessment of financial management and control systems as well as counseling to the school leader on how to improve their efficiency. If a school does not have the abovementioned rules or acts, there is a risk that internal controls are not set. In

addition, this means a great risk for incorrect and ineffective management as well as unintended use of public financial resources (Tatiana, 2000:153).

2.5.2. Decision-Making at the School Level

One of the areas that the schools need to community participation is decision making. It is a selection of course of action among alternatives, which taken by individual principal or other concerned (Koonth, 1993). Principals can no longer say we best and we will tell the community how schools should be run, the community wants to become involved and wants to know the rational before school decisions made. Parents and community members become offend if the school arbitrarily makes decisions that directly affect them (Begin and Donald, 2001). Therefore, the school principal has to make community participation in areas that concern them.

It should not assume, however; school board and PTA members should invite or be requested to participate in making all decisions. If the decisions are found to be more routine and of academic or professional, they should not be requested .If done, they may consider it an imposition on them, a waste of time and, passing the back, (Morphet,1982).The areas that the school board, PTA and the community need to participate in decision making include decisions on the overall school policy, overall management of school, financial management, hiring of teachers, disciplinary hearings, school budget, and administration, monitoring of teacher attendance and sanction of teachers leave (Davidoff and Lazarus, 2002). It is true that when local people have the opportunity to make decisions, they sometime make mistakes. However, if they have the opportunity to decide and make mistakes, in time they learn and begin to fight for improvement in schools. The most important thing is that the community may decide what to do. It does not matter if they make mistakes. Even if they do, they will learn from their mistakes (Imparato and Jeff, 2003).Taking this reality in mind, school principals; have to create conducive environment for active participation of the school board and PTA in the decision making of the school affaires that concern them.

2.5.2. Predictability/Transparency/Accountability in School Financing

The study's significance revolves around principals embracing their role of accountability manager, assisted and supported by their school governing bodies, tasked with leading their schools towards self-reliance. Definition of Key Concepts Accountability Van der Westhuizen in Hans raj (2003: 16) refers to accountability as a person's duty to give an account of having executed his / her work in terms of set criteria and determined standards – in other words, whether he / she has satisfactorily completed his / her work. Botha. M (2004: 110) state, “accountability is measured by the extent to which decisions taken and resources used succeed in attaining the educational goal”. Dim mock in Hansraj (2003; 15) explains “accountability as the capacity of the school principal to work with others in order to demonstrate that the school has indeed been responsive to the needs of the students, the local community and society at large”. Because of the mix of channels and the way decisions made on resource allocation and use at school and higher levels, school resourcing quite fragmented. To some extent, this reflects a lack of clarity on “who manages what”. A framework defining this is in place, but it undermined by uncoordinated responses to resource constraints. Among other aspects, this fragmentation makes it difficult to assess the relationship between inputs and outcomes in the education sector (i.e. at the school level, whether better resourced schools do better in terms of teaching/learning and education results, and which inputs make a difference). Given the scarcity of resources, studying more closely the relationship between education inputs and outcomes would be a worthwhile undertaking. This also has implications in terms of predictability and reliability. (ESDP III, 2006:24).

2.6. Budget Theory

The modern proponents of budget theory are Bozeman and Strauss man (1982). The theory takes two dimensions which are descriptive and normative (Rubin, 2007). Descriptive dimension focuses on participation in public sector activities. Theorists describe sequences of events, trends, and infer cases. The normative dimension is more interested in value as opposed to observation.

The descriptive part of the theory holds that budget planning implies at least, to choosing specific target levels of service by activity and then figuring out before hand what it would cost in terms of personnel and supplies to accomplish those specific goals. This theory advocates for departments to request for what they needed to accomplish specific tasks.

The normative perspective of budget theory states that there should be wide participation of the public in budgeting, and the budgets ought to reflect the average person (Schick, 1973). In addition, Khan and Hildreth (2002) examined the budget theory in the public sector. In their analysis, Schick (1988) opined that it is not absolutely necessary to have a single theory of budgeting; however, there ought to be a set of theories, each specific and unique to the problem budgeting is attempting to address. In context of public secondary schools, the budgeting process should involve all stakeholders particularly, parents, government representatives, financiers, and the schools' management. More so, the budget should be in cue with ordinary parents and students. In other words, it should not be so ambitious that some parents will find it hard to contribute towards catering for the activities and expenses spelt out in the budget.

2.6.1. The Concept of Budget

There are various functional definitions of budgeting. In one way or other, most of them stress the translation of a plan of the organization into money. According to (Terry Lewis 2009), a budget can be described as the amount of money that an organization plans to raise and spend for asset purpose over a given period of time. A budgeting is the process whereby the plans of an institutions are translated into an itemized, authorized and systematized plan of operation, expressed in to dollars, for a given period. Budgets are the blue prints the orderly execution of program plans; they serve as a control mechanisms to match anticipated and actual revenues expenditures, Abdela (2006).

According to, Ukeja and others, (1992) the common and important elements in this definition are: the budget is a financial plan, the budget expresses the kind of educational program envisaged and the budget is normally prepared for a period of one year. On the other hand, the budget constitutes the principal instrument with which the authorities of an education system (national, regional, local or municipal government) express their priorities in terms of a plan

objectives and overall policies. Budgeting also offers management the opportunity to examine in detail both the general situation of the economy of inter-relationship among all the education systems' various activities Forojalla (1993). An annual joint review process evaluates progress against performance milestones. The ESDP action plan stressed that greater institutional capacity at all levels is the first priority of the especially will concentrate on capacity building in the initial period of ESDP, especially in the areas of educational administration, procurement, financial management material. Head teacher sand officials at all levels will be given training in education management, and a reporting and monitoring system will be put in place to facilitate their accountability”.

2.6.2. Budget Monitoring and Control

According to Knight, (1993) Budget Monitoring compares the actual expenditure against estimated. Monitoring the budget by comparing planned receipts and expenditure month by month with those which actually needs to be undertaken so that budget manager can make adjustments to the budgets new events and information unfold .Budget monitoring need confined to the expenditure. It can also be monitoring income, capital, or project expenditure and cash flow. Monitoring expenditure is mainly undertaken through regular budgetary tabulation. Thus, budget monitoring enables to make adjustments to the budgets using information obtained while comparing the actual expenditure with already planned,(ibid)Budgetary control safeguards funds and ensures that they are as authorized (ibid). Budgetary control in education is ensuring that the funding though visible means is directed to the instructional priorities to be achieved (Mullins and “Michael, 2005).

According to Melaku (2010; 44) in many educational institutions, one of the most important area of administration that take much of the time and attention of managers and planners is management of finance. Once decision is made by higher authorities, it is the responsibility of the institutional manager and planners to see that the fund allocated is utilized according to the plan. To this effect, good system of financial planning or budgeting, accounting, and auditing should prevail in school management.

2.6.3. Financial Accounting

The term, financial accounting means, the communication of information about a business or other type of organization (such as a charity or government) so that individuals can assess its financial health and prospects. Probably there is no single word which is more relevant to financial accounting than information. Whether it is gathering financial information about a

Specific organization, putting that information into a structure designed to enhance communication, or working to understand the information being conveyed, financial accounting is intertwined with information (SaylorURL<http://www.saylor.org/books.p.4:>).

Accountancy is the art of communicating financial information about a business entity to users such as shareholders and managers. The communication is generally in the form of financial statements that show in money terms the economic resources under the control of the management (Barry Elliott and Jamie Elliott2011. P.1) Herman son and. et, al (1989), state that accounting is the methods and records established to record, summarize, process and report an entity's transactions and to maintain accountability for related assets and liabilities. Accounting provides useful financial information that enable to make a sound decision.

Financial accounting is concerned with the recording of transactions for a business or other economic unit and the periodic preparation of various reports from such records. The reports, provide useful information for managers, government agencies and the general public of particular importance to financial accountants are the rules of accounting, termed "Generally Accepted Accounting Principles (GAAPs)" (Mangiest, 2008).

2.7. Financial Check and Balance in Schools

2.7.1. Audits

Well-administered school districts use audits for the same basic purpose that private businesses and industrial concerns do. Boards of directors or school boards are provided with a financial report prepared by an outside independent agency; through this report, the board is provided with information on the current financial status of the school district and an evaluation of the accounting procedure that are being followed in the management of school funds.

Because the value of the report reduced with the passage of time, every effort made to have the audit conducted in the report presented to the school board as soon as possible after the close of fiscal period. In addition to the traditional post audit of school expenditure, pre-audits made to verify the legally proposed expenditure and to assure the availability of funds. This process used principally as an internal check to prevent future financial or legal difficulties. Post-audits conducted to assure that expenditures made in accordance with the previously approved budget and pertinent statutes. The process also used to verify the fiscal integrity of the school district. Four benefits to the school district through a well-conducted audit: (1) the local school board, the citizens and the state educational agency provided with assurances that proper safeguards used in the operation of the school accounting system; (2) the auditors may make recommendations for improving the accounting system and procedures. (Tatiana, 2000: 157).

2.7.2. Guidelines for Internal Control

Internal control and internal auditing are the least developed sections in school financial management. The main internal control weakness is that the accountant who also prepares statements of account usually performs it and budget nevertheless, the rules for performing internal control can be set in the internal rules such as accounting rules and rules on inventory check. The internal rules should define at least the sections of internal control, periods and accountabilities (Tatjana2000: 158).

2.8. Financing Education in Ethiopia

In Ethiopia till the starting of the 20th century, education was exclusively on the hands of the priests and sheiks around the Orthodox Church and the Mosque .Nevertheless through in the first decades of the twenty-century education generally left on the hands of the clergy and sheiks. During the regime of Menlike II, proper missionary schools established in different parts the country. The first government sponsored school was also introduced during the Emperor Menelike II in Addis Ababa in 1908.This school was the only government school existed alone until the second school(known as the TeferiMakonnen School)was established during the régime of Emperor Haile SillasieI in1929(Abir,1970:48-48).

Though, the Italian invaded the country for five years. In 1930, all schools were closed, and all of those Ethiopians who had been exposed to some form of modern education were ruthlessly illuminated by the Fascist in 1935 there were only 25 government schools in the country during the occupation period (1935-1941) Italians tried to open some schools that helped to achieve their mission (Fassil,1990:4).

Later the émigré of Fascist and the earlier times of the countries liberation, the government gave a due attention on education. One of the basic tasks of the government was reconstruction of very few schools, which established during the pre-Italian-Ethiopian war .However, it was after 1941 than an effective type of education policy introduced for the promotion of education in the country (Solomon, 2007:46).

During the earlier and middle periods of the Haile Silesia I regime, after the countries liberation, there was a little doubt that the most pressing problem of the education system of the country was an inadequate budget. The government was adopting three main sources to finance the Ethiopian education system. The first was the budget of the Imperials Ethiopian government obtained from varies tax schemes mainly from agricultural products, which were contributing 95 percent of the national product. However, because of that the government revenue during that period was not showing significant increase from year to year, the education system had been greatly diminished .Later in, 1949, the second source that known as a special tax decided to believe on all the agricultural land of the empire to help finance the free elementary education. The intention was that this especial tax would finance elementary education, while the cost of secondary and higher education would cover by the government budget. Immediately after the implementation of the new tax, however it was founded that the revenue from this source demand to insufficient to cover all the required of the elementary system program. Looking back to the past 1974,development process, the government made a proclamation regarding to school administration and control with the intention of integrating education with levels of the broad mass and to enhance popular participation in the schools management. The proclamations provide a legal responsibility to each school community to operate school through generating resources from their localities. In spite of this, the government was partly able to maintain most of the recurrent expenditure uncured by all government school system in the country.

However, the financing of capital expenditure remain the concern for the society, because no sign of progress revealed in the national economy (Solomon, 2007:47)determined by their specific socio-economic and environmental conditions, with water scarcity as the number one problem (Ravishankar et al, 2010:7)

2.9. Challenges of Financial Resource Management

The enrolment surge in access to primary education will, in the foreseeable future, result in rapid growth of the second level of education.

If responsibilities such as education finance left completely to sub-national governments, decentralization may produce inequities.

2.9.1. Challenges at the Woreda Level:

Block grants not given to the schools yet and, as a result, the woredas over tasked. Woreda allocations of non-salary budget vary among schools, indicating that a standard unit cost is lacking at present. The rapidrise in enrolment because of school fee abolition and other factors, like school construction and community involvement, has raised other serious challenges. These include crowded classes and overworked teachers, and hence, quality and school discipline problems. Bank in collaboration with UNESCO, 2009

(<http://www.unicef.org/publications/files/abolishing-Schhool-fee-in-Africa.pdf>)

2.9.2. Some challenges at school level

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

The fee-free education policy, school leaders says, has relieved them from the free collection routine, but because the resources they get from woredas are not enough, they have been engaged in the tedious job of project preparation and other fund raising activities to supplement their operational costs.

Due to inadequate running cost some schools are levying some de facto capitation fee and some

residual fees that up to 30% of the old ones collected at the school level. Internal revenue of some schools in the country is collected by the BoFEDs and considered as part of the treasury rather than flowing the school to use it as an investment supplement to their spending (MoE, 2006:48).

To summarize the above chapter; finance is one of the most important and compulsory resource used by all social organizations and its deployment determines the effectiveness of the resources. Finance management is also the skill and science of managing risky assets, as well as explicit and implicit contractual relationships, to create value (Paul, 2008:1). It is an integral part of general educational management in education system. Financial management also involves dealing with problems relating to receiving the maximum revenue available to the school district (Tidell, 1986). According to MoE (2006:31) finance is considered as one important aspect of the policy of overall reforms of the system of education and training of the country. Therefore, it has called the existence of an organization. Finance management includes its management principles such as principles of: financial policy development, use of resources, budgeting, accounting etc. These principles are the of managerial effectiveness” and “a must-have in every organizational fields culture (Malik, 2001: 65). The principle of financial management as other management discipline apply the general principle of planning, organizing, directing, coordinating and controlling money so as to secure the optimum achievement the objective (Mbamba,1992:349).

CHAPTER THREE

3. Research Design and Methodology

This presents the procedures that were used to conduct the study, focusing research design, target population, sampling frame, sample and sampling techniques, research instruments, pilot study, data collection procedure and finally data processing and analysis.

3.1. Research Design

The aim of this study was to investigate the practices and challenges of financial resources management in selected secondary schools of Haddiya Zone. In this study both quantitative and qualitative approaches employed. The method of the study is as descriptive survey which assumed to enable the researcher to find out the solutions for the existing problems. According to Magenta Olive &Magenta (1999) the purpose of descriptive research is to determine and report the things the way they are. Similarly Shidu (1985:69) state that descriptive survey is the method of investigation which attempts to describe and interpret what exists as present in the form of conditions, practices, processes, trends, effects, attitudes, beliefs etc. In addition to that, survey method is convenient to point out the existing situation of financial resource management practices and challenges in the wider area under the study.

3.2. Population

The in this study take five (5) woredas and one (1) administrative town of Haddiya Zone are considered . In this research there are six secondary schools namely Shone secondary school, Denema secondary school, Ginbichu secondary school, Anilemo secondary school, Shasogo secondary school, and Ajab a secondary school. Four categories of participants were included in the study. 44 school managers, 7 financial personals, 8 school board and PSTA and 60 teachers was participate in this study. Therefore, 119 respondents took part in this study.

3.3. Sample Size and Sampling Technique

Table 1: The population and sample frame of administrative staff and head teachers

.Yamane (1968) provided a simplified formula to calculate sample size.

$$n = (n!/N!)*100$$

- Where n is the sample size, N is the population size and e is the level of precision. A 95 % confidence level and e = 0.05 are usually assumed.

Example: $132 \times 100 / 408 = 32$

No	Population Category	Sample Category	Total Population	Sample Size	Sampling technique
1	Administrative Staff	School Managers	132	32	Random
		Principles	12	12	Available
		Total			
		PSTA and School Boards	66	8	Purposive
		Financial personals	30	7	Random
2	Teaching Staff	Teachers	246	60	Random
	Total		486	119	

3.4. Instruments of Data Collection

As the study focus on investigating the practice and challenges of financial management in Haddiya Zone secondary schools, three instruments employed for this study. These instruments were questionnaires, semi-structured interview and documents.

3.4.1. Questionnaire

The process of data collection was mainly through questionnaire because of its suitability for survey study that has large size of respondents. The questionnaire involved both open and closed ended items prepared in English. The respondents were requested to respond questions concerning financial management, budgeting, nonpublic sources of finance and expenditures, and accounting, auditing, purchasing and reporting practices. Totally one-hundred eleven (111) copies of questionnaire was distributed to the respondents. The reason behind to use questionnaire was that, it helped to collect data from a large number of respondents that would participate in the study.

3.4.2. Interviews

The interview conducted in Amharic to make communication easier so that eight (8) interview questions designed to gather data from the selected schools in Haddiya Zone. Interview questions were employed for PSTA members and school board in order to get relatively more detailed qualitative information. Finally, interview notes will be summarized and translated into English.

3.4.3. Documents

To obtain background information and contemporary issues about the school financial practices and experiences of the schools key documents were reviewed. The overall educational financing practice of sample schools, financial plans, documents of finance, and written reports on financial management and guide lines were assessed.

3.4.4. Pilot Test

PILOT TEST: Before using the questionnaire method, it is always advisable to conduct ‘pilot study’ (Pilot Survey) for testing the questionnaires. In a big enquiry, the significance of pilot survey felt very much. Pilot survey is infarct the replica and rehearsal of the main survey. Such a survey, conducted by experts, brings to the light the weaknesses (if any) of the questionnaires and of the survey techniques. From the experience gained in this way, improvement effected (Kothari, 2004:100). The researcher prepared 45 items for pilot test the questionnaire instrument.

This questionnaire administered to 30 randomly selected head teachers, co-curricular club leaders, department leaders, and purposely selected secondary school principals (Weralalo secondary school) from non-sampling schools for pilot test of the questionnaire in order to test their validity and reliability. This pilot test helped the researcher to get feedback about the clarity of the questionnaire and to refine the questionnaire according to the purpose of the study. The researcher prepared 44 items for pilot test but during pilot test two items from practices of finance management variables and five items from challenges of financial resource management dimensions which had problem of clarity were removed. The refined 44 items, which had high reliability and validity, were proceeded to use as instrument for the final data collection process .After pilot test had been conducted with some of the staff members in school who were not included in the study the actual data was collected. The purpose was for the clarity of questionnaire and to correct some items which were vague and incorrect. A set of questionnaire was prepared to be filled by staff members (principals, School Finance Officers, Department Heads, co-curricular club leaders, purchasers and teachers).

Table 2: The Reliability Coefficient (alpha) of the pilot test.

N0	Factors	Cranach's alpha
1	The resource of school finance.	.806
2	The extent of proper participation of school finance	.803
3	The major constraints related with school financial management system	.908
4	About the of school management	.843
5	The measure taken to improve the school management	.851
	Average total	.842

The reliability Coefficient (alpha) of the pilot test was(.842)for factors such as, the sources of school finance, participation in the design and implementation of the budget, the competence of finance personnel's, the major challenges and the measures taken This evidenced that the identified factors had good internal consistency (Yalow, 2011).

3.5. Procedures of Data Collection

As indicated above necessary data for the study were collected using questionnaire, interview and documents. To determine the internal consistency reliability of the Liker type measures, it was necessary to pre-test the questionnaire before conducting the actual research (Yalow, 2011). Thus, a pilot study was conducted to ensure the clarity of the questions or asses the respondents' level of understanding to the content of the questionnaire, and to test the reliability of the questionnaire.

The data that was collected from Haddiya Zone Secondary Schools principals, vice, principals, members of PSTA, school boards, school finance officers, co-curricular club, purchasers and teachers' department heads are organized. For quantitatively analysis of data, which gathered through questionnaire, SPSS software for windows version 22.0 methods used. From descriptive statistics such as percentage, frequencies, means, and standard deviation used to describe and analyze the data. However, the data, which gathered through interview, analyzed through qualitative method (descriptive) taking respondents' idea, as it is.

3.6. Ethical Consideration

During conducting this study, emphasis was given to every important ethical consideration that principles lay down to protect. Researcher was free from biases while collecting the data, analyze and interpreting. Researcher respects the culture, norm and personal willingness of the respondents to participate on filling of the questionnaire

CHAPTER FOUR

4.Results and Discussions

Based on the responses obtained from the respondents the analysis and interpretation of data presented in consecutive tables for each item. Interview also conducted with members and supervisors. The information collected through interview qualitatively described in words in order to give answer for basic research questions set in this study. A total sample of the study was 119 out of total number 60 were teachers, 44 were school management ,9 financial personals and PSTA and school stakeholders .Thus, based on the responses has gotten from the sample respondents, the analysis and interpretation of data presented below each table.

4.1.Background Characteristics of Respondents

Table 3: Respondents by sex and age

NO	Item		Respondents						
			Teacher		school managers		Financial personals		Total
			F	%	F	%	F	%	
1	sex	Male	43	38.7	34	30.6	7	5.4	84
		Female	17	15.3	10	9	0	0	27
		Total	60	54	44	39.6	7	6.3	111
2	age	25 and below	4	3.6	5	4.5	0	0	9
		26-30	17	15.3	12	10.8	4	3.6	33
		31-36	22	19.8	17	15.3	3	2.7	42
		37-40	13	11.7	7	6.1	0	0	24
		41 and above	4	3.6	3	2.7	0	0	6

Note–Frequency %=Percentage

As shown at beginning of chapter 60 teachers ,44 school managers and 7 financial officers were involved in the study selection form the six secondary schools. Regarding their sex

43(38.7%) were male teachers and 17(15.3%) were female teachers,34(30.6%) were male school managers and 10(9%) were female school managers and 7 (5.4%) were male financial personal. This indicates that the participation of the females in school financial practice and challenge of the schools in the study area of Haddiya Zone was low. This was an issue in the study area of Haddiya Zone to be considered because it might had an impact on women's managerial /leadership position in specifically lack of role models and professional advice for the same sex of female students in the school. According to the respondents the age of 4(3.4%) teachers and 5(4.5%) of school managers were the age between 25 and below. Between the age 26-30 were 17(19.6%) teachers, 12(10.8%) school managers and 4(3.4%) financial personal. The age between 31-36 were 22(16%) teachers 17(19.6%) school managers and 3(2.7%) financial personals. The age between 37-40 were teachers about 13(11.7%), and school managers 7(6.1%). The age between 41 and above were teachers about 4(3.4%), and school managers 3(2.7%). This indicates that the majority of respondent teachers and school managers and financial personals of workers in the study area found the between 31-36 and 26-30. According to the study of MoE, 1995:26, the minimum requirement of teachers in the secondary school level in Ethiopia is first degree. This indicates that the problem of schools for shortage of qualified teachers in the study area was already solved but the secondary schools' principal position needs MA or MED, which was very absent in some secondary schools leadership position in the study area.

Table 4: Respondents by nwork experience and educational background

NO.	Item		Respondents							
			Teacher		school managers		financial personals		Total	
			F	%	F	%	F	%	F	%
1	work experience	5 years and below	12	10.8	12	10.8	2	1.8	26	23.4
		6-10 years	12	10.8	10	9	2	1.8	24	21.6
		11-15 years	24	21.6	14	12.6	2	1.8	40	36
		16-20 years	4	3.6	3	2.7	1	0.9	7	6.3
		21-25 years	5	4.5	3	2.7	0	0	8	7.2
		26-30 years	0	0	0	0	0	0	0	0
		31 and above years	3	2.7	2	1.8	0	0	5	4.5
		Total	60	54	44	39.6	7	6.3	111	99.9
2	educational background	Certificate	0	0	0	0	0	0	0	0
		Diploma	0	0	0	0	0	0	0	0
		B.A/BSC/ B.ED	51	45.9	37	33.3	6	5.4	94	84.6
		M.A/MSc	9	8.1	7	6.3	1	0.9	17	15.3
		Other	0	0	0	0	0	0	0	0
		Total	60	54	44	39.6	7	6.3	111	99.9

Experience 5 years and below ,12(10.8%) were teacher,12(10.8%) were school managers and 2(1.8%) financial personnel. 6-10 years12(10.8%) were teacher,10(9%) were school managers and 2(1.8%) financial personnel .11-15 years24(21.6%) were teacher,14(12.6%) were school managers and 2(1.8%) financial personnel. 16-20 years 4(3.6%) were teacher,3(2.7%) were school managers and 1(0.9%) were financial personnel. 21-25 years were 5(4.5%) teachers and school managers and 3(2.7%) were financial personnel. The experience 31-and above 3(2.7%) of the teachers and 2(1.8%) of the school managers were in the study.

Concerning the educational background of respondent teachers, the majority 51 (45.9%) of them were degree graduates. Regarding the school managers 37(33.3%) of them BA/BSC/BED degree and 6(5.4%) of them financial personnel. 9(8.1%) Of teachers were M.A/MSc, 7(6.3%) of them school managers and 1(0.9%) of them financial personnel.

Table 5: The sources of school budget

	Item	F	%
1	What are the sources of finance for your school?		
	A. Budget allocated by the government	73	65.8
	B. Student fee	23	20.7
	C. contribution made by the local community	10	9.0
	D. Donation given by non-governmental organizations	5	4.5
2	Is there any source of internal income to school?		
	Yes	66	59.4
	No	30	27
	I do not know	15	13.5
	Total	111	100.0
3	Purposes the internal incomes used according to priority		
	For operational Activities	48	41.4
	For School Facilities	21	18.9
	For Library services	24	21.6
	For Allowance	8	7.2
	For School Maintenance	10	9

As indicted in the above table 73(65.8%) of respondents answered that most of source of finance for their school is the budget allocated from the by the government from above table 23(20.7%) of the respondents government replied that the source of school finance is student fee among the respondent 10(9%) of them said that the source school finance for their school has contribution made by the local community and the other 5(5.5%) of source of school finance was donation give by non-governmental organization has indicated that the

participation of community and donation given by non –governmental organization were very low . For this most of 66(59.4%) or the respondents said that there is internal income for their school. The other 30(27%) respondents ensued that their school and the other repelled that they don’t know about the other repelled that they don’t know about the source of school finance for their school and the other repelled that they don’t know about the source of internal income of their school, this indicate that the participation of the stakeholder was low .Most of 48(43.2%) of respondents said that the internal income was used for optional actives the other 21(18.9%) the responds answered that the internal income was used for school for school facilities. 24(21.6%) of the respondents answered that internal income used for library services10.8(7.2%) respondents said that the internal income used for allowance and 10(9%) for School Maintenance.

Table6: The practices of participation

NO	Item	F	%
1	Participants		
	The school principal	56	50.4
	The school committee	37	33.3
	The school Teacher	7	7.9
	Internal audit	13	11.7
2	Activities of participants		
	In contributing money for building classroom and teacher home	42	37.8
	In material provision for building classroom and teacher home	24	21.6
	Labor contribution In building class Rooms	13	11.7
	Labor contribution In building class rooms and building house for teachers	8	7.2
	house for teachers	24	21.6
	Never participate	28	23.4
	Total	111	111

As indicated in question 56(50.4%) on the respondents said that the responsible body for the contribution of school fee were school principle as 37(33.3%) of the respondents said the responsible the school committee, 7(6.3%) of them repelled that the school teachers and 13(11.7%) of them repelled that the internal auditors .These indicated that the participation of the

teachers were very low. As indicated in question no.2 42(37.8%)of the respondent answered that the local community participate in contribution money for building classroom and teach home as shown in the table the respondent answered that the local community participate in contribution money for building classroom and teach home . as shown in the table of respondent answered that the local 13(11.7%) classroom and home on the other hand the respondent replied that 24(21.6%)of the community participated labor contribution kin building class room others said that 8(7.2%) of local community participation on labor contribution in building class rooms and building house for teachers. On the other had others replied that the school community never participated these indicate that most of the majority of local community participated in contributing money for building classroom and teacher home.

Table 7: The practice related to financial management

No	Item	SA		SA		UN		UN		SDA		M	S
		F	%	F	%	F	%	F	%	F	%		
1	Financial activity is complicated.	20	18	32	28.8	22	13	23	21	14	12.6	3.19	1.3
2	PSTA, involvement in the financial management is important.	37	33.3	39	35.1	18	16	12	11	5	4.5	3.8	1.1
3	Department heads, involvement in the management of school finance is very important.	24	39.1	19	35.	12	13	3	8.1	4	6.3	3.9	1.1
4	Co-curricular club leaders' involvement in the management of school finance is very important.	24	35.1	22	35.1	9	15	7	12	1	2.7	3.9	1.2

5	School finance is effectively and efficiently used to attain its intended goals.	21	20.7	20	38.7	10	21	10	17	1	2.7	3.6	1.1
6	School principals are managing school finance effectively.	31	27.9	35	31.5	26	23	14	13	4	3.6	3.7	1.1
7	Financial officers are carrying their duties according to the financial guidelines.	24	21.6	40	36	35	32	7	5	5	3.9	3.7	1.1
8	School principals are carrying out their duties according to the financial guideline	32	25	42	37.5	25	23	13	4	12	3.6	3.6	11
9	You school is carrying out auditing frequently	14	12.6	31	27	30	27	26	23	10	9	3.1	1.2
10	The auditors are giving feedback to the school regularly.	16	14	37	33.3	28	25	22	20	8	7.2	3.3	1.2

Note: F=Frequency M= Mean SD=Standard deviation SA= Strongly agree AG = Agree UN=

Undecided DA= Disagree SDA= Strongly Disagrees

4.41-5.00= strongly agree 3.56 - 4.40 =agree 2.71-3.55=undecided 1.86-2.70= disagree 1-1.85 = strongly disagree

As we can see from the above table majority of 20 (18%) strongly agree and 3 (28.8%) replied agree respectively regarding financial activities being complicated. In contrary, 14(12.6%) and 23(21%) respectively replied disagree and strongly disagree. But 22 (13%) of the

respondents have no idea concerning the item. Overall, 52(46.8%) respondents were agreed. From this information, we can understand that as financial activities was complicated. Furthermore the average means value of respondents 3.19, which is < 3.55 , shows the respondent responded undecided as financial activities were complicated. This show the financial management is difficult so that at secondary school level it was common the financial personnel among the tracheae's without having finance skill. That is why it is difficult to perform financial management in secondary school. Respondents answered that 37(33.3%) strongly agree, 39 (35.1%) agree, 12 (11%) disagree, 5(4.5%) and 18 (16.%) undecided about agree the PSTA involvement in the financial management is important. From this 77 (68.4%) agree. Additional, mean of the respondents was 3.8 so that these indicate that the average response agreed the involvement PSTA in financial resources management of school. In the table above table respondents answered that 3(6.3%) strongly disagree, 13(11.7%) as the respondents agreed the involvements of PSTA in financial management was important. In the above table question no.3 40(36%) strongly agree, 42(37.8%) agree and 15(13.5%) undecided, 9(8.1%) disagree and 7(6.3%) strongly disagree about the department involvement in the management of school finance is very important. From these we can understand that as most of the respondents agreed. Moreover, the average mean 3.9 indicates that as the respondents agreed the involvements of management finance of school finance is very important Regarding, question no.4 involvement of department heads is importance the respondents answered 40(36%) strongly agree, 42(37.8%) agree, 15(13.5%) undecided, 7(2.3%) disagree management of the school finance. The mean of average of respondents was 3.9 these indicate that as they agreed the involvements of the department heads. About the in the above table no.5 the respondents replied that as 23(20.7%) strongly agree and 43(%) agree, 23(20.7%) undecided, 19(17.1%) disagree, 3 (2.7) strongly disagree. As indicated in the table most of 66(59.4%) of the respondents replay as they were agree. In addition, to the scale of means 3.6 of the respondents support the above response This indicate that the school had the problem of efficiently and effectively use of finance to attain the intended goal .Therefore, the school should have to use efficiently and effectively school finance to attain the goal .Regarding to the question no.6 the respondents answered that 31(27.9%) strongly agree 35(31.5%) agree, 26(23.4%) undecided 14(12.6%) disagree and 4(3.6%) strongly disagree about School principals bring managed school finance effectively.

The respondents indicate that as they were agree about School principals being managed school finance effectively.

Moreover, the average mean of the respondents was 3.7 this indicates the same finding about School principals being managed school finance effectively. Therefore, the school finance should have to do things according to the guideline of the school finance. Regarding to, question no.7 in the table above the respondents answered that 24(3.6%) strongly agree, 40 (36%) agree, 35(32%) undecided, 7 (6.3%) disagree and 5(3.9%) strongly disagree about the school principals the way of carry out average mean 3.7 as respondents were agree about the way about finance duties.

Accordingly to financial guideline among them 32(25%) of the respondents said strongly agree that as they didn't know and 42 (37.5%) agree so that they school should have to inform the school principals' carryout their work. In addition to, that the average means' score was 3.6 this indicates as the mean result was agree. Though the school principals should carry out their work according guideline out their duties, there was the gap because in the likert scale 37(27%) . disagree and 25(23%) of the respondents didn't know about whether School principals were carrying out their duties according to the financial guideline so that the school principals should in good manner .According to, question no.9 the respondents answered that 14(12%) strongly agree, 31(27%) agree, 30(27%) undecided, 26(23%) disagree and 4(12%) strongly disagree. Moreover the result of the mean of the question was 3.1 this indicates undecided so that school should have to carrying out auditing frequently. In the above table question no.10 16(14%), strongly agree, 37(33.3%) agree, 28(25%) undecided , 25(22%) agree and 20(18%) strongly agree about the auditors were giving feedback to the school regularly. Beside the result of the mean was 3.3 that means undecided regarding the auditors were giving feedback to the school regularly. This implies that as the schools were not give feedback. Therefore, the auditors should have to give feedback to the school regularly.

Table 8: The practices accounting system

No.	Item	Code											M	SA
		SA		AG		UN		DA		SDA				
		F	%	F	%	F	%	F	%	F	%			
1	The involvement of supportive staff in the financial accounting tasks of the school regularly essential	27	24.3	48	43.2	21	18.9	13	11.7	2	1.8	3.77	1.009	
2	Highly qualified personnel are important to run school finance system.	40	36	30	27	21	18.9	15	13.5	5	4.5	3.77	1.206	
3	Short term trainings solve the problems which existed in financial accounting.	30	27	43	38.7	21	18.9	13	11.7	4	3.6	3.74	1.093	

Note: F=Frequency M= Mean SD=Standard deviation SA= Strongly agree AG = Agree UN= Undecided DA= Disagree SDA= Strongly Disagrees

4.41-5.00= strongly agree 3.56 - 4.40 =agree 2.71-3.55=undecided 1.86-2.70= disagree 1-1.85 = strongly disagree

As shown in above table the respondents replied about the essentiality of the involvement of supportive staff in the financial accounting asks of the school regularly and 27(24.3%) strongly agree,48(42.5%)agree,21(18.9%) undecided ,48(43.2%) agree,13(11.7%) disagree and 2(1.8%) strongly disagree .

In addition to this the mean result indicates 3.77 this means the result was agree .From the responses we can conclude that as regular involvement of supportive staff in the financial accounting tasks of the school is essential .Because above half of the respondents replied as the involvement of supportive staff in the financial accounting tasks of the school regularly essential

so that the school should have to involve them financial accounting tasks of the school regularly. Regarding to the question number two the respondents replied that 40(36.%) strongly agree,30(27%)agree,21(19.9%)undecided,15(13.5%)disagree5(4.5%) strongly disagree and the other.

Furthermore, the mean result indicates 3.77 was agree .From this response we can understand as highly qualified personnel are important to run school finance system because (70%) of the respondents answered highly qualified personnel are important to run school finance system so that the schools should have to run the school finance system with highly qualified personnel.

Regarding to question no.3 the problems which existed in financial accounting, 30(27%) strongly agree,43(38.7%) agree,21(18.9 %)undecided ,13(11.1%), disagree, 4(3.6%) strongly disagree Moreover, the mean of this indicate the same result of 3.74 that means agree.

Most of the respondents thought that as short term trainings can solve the problems which existed in financial accounting at their school. From this we can understand that as there was problem so that the school should give short term trainings to solve the problems which existed in financial accounting at their school. The interview of school board and PSTA also confirmed this finding. For example, the secondary schools PSTA and school board said that there was no considerable training for the school financial personnel's and for the other stockholders the schools. From both PSTA and school boards saying we can understand that as there was gap of training. To solve this gap the secondary school should give training for the stokeholds 'of the secondary school of the Haddiya Zone.

Table 9: The practices of purchasing

No	Item	CODE											
		SA		AG		UN		DA		SDA		M	SD
		F	%	F	%	F	%	F	%	F	%		
1	In your school Purchasing is carried out according to the guidelines.	20	18	12	10.8	30	27	42	37.8	7	6.3	3.50	1.103
2	School furniture purchased on the bases of their quality.	13	11.7	15	13.5	33	29.7	30	27	20	18	3.40	1.245
3	Lab. Equipment purchased on the bases of their quality.	17	15.3	18	16.2	27	24.3	30	27	19	17.1	3.14	1.313
4	Stationery goods purchased on the bases of their quality.	13	11.7	15	13.5	33	29.7	30	27	20	18	3.26	1.241

Note: F=Frequency M= Mean SD=Standard deviation

SA= Strongly agree AG = Agree UN= Undecided DA= Disagree SDA= Strongly Disagrees

4.41-5.00= strongly agree 3.56 - 4.40 =agree 2.71-3.55=undecided 1.86-2.70= disagree 1-1.85 = strongly disagree

As indicated in above table the respondents responded,20(18. %)strongly agree, 42(37.8%) agree,30(27%) undecided ,12(10.8%) disagree,and 7(6.3%) strongly disagree about purchasing was carried out according to the guidelines. The mean of the respondents is 3.5 that means the respondents don't have any knowledge about the wheatear the school has lake of practice of purchasing. This indicates that as the schools have lack practice of purchasing because 36(28.1%) of the respondents replied that undecided. As shown in the above table the respondents replied that 13 (11.7%) strongly agree ,15 (130(27%) agree , 33 (29.7%) undecided , 15(13.5.%) disagree,13(17.1%) strongly ,.From this we can understood that as 28(30.5%) of the respondents were disagree and the other 33(29.7%) Of the respondents have no enough skill about wheatear equipment purchased on base of their quality. The mean 3.4 indicates undecided about that wheatear equipment purchased on base of their quality. This indicates that the same finding as there was problem in purchasing the equipments in the base of the quality so that the schools should have to buy in base of their quality. Accrediting to the information about whether the lab. equipment purchased on the bases of their quality the respondents replied that 17(15.3%) strongly disagree,18(16.2%) disagree,27(24.3%).undecided,33(29.7%) agree and 20(18 %).This indicate that the lab. equipment has been purchased out of the bases quality. The mean of 3.14 show that as the respondents had not any knowledge about the whether lab.equipment purchased on the bases of their quality so that this indicates as there was problem. Therefore, the school should have follow up when the lab.equipment purchased.about question no.4 respondent s replied that 7%) strongly disagree,15(13.5%) disagree, 3(29%) average of 7(9%) undecided ,30 (27%) agree and 20(18%) strongly agree. Furthermore, the mean of this is 3.26 so that the respondents' response was undecided.

This indicates that at secondary school had practices of purchasing school goods with bases of quality guided. Therefore the secondary school should have to buy in the bases of quality guided and the stakeholders follow the quality of the goods.

Table 10: practice reporting

No.	Item	SA		DA		UN		DA		SDA		M	SD
		F	%	F	%	F	%	F	%	F	%		
1	Your school is regularly carrying out the financial practices and implementation reports to the staff member.	12	10.8	20	18.0	28	25.2	29	26.1	22	19.8	3.26	1.270
2	Your school regularly report financial expenditure to the concerned body ,monthly, quarterly, semiannually and annually	17	15.3	24	21.6	28	25.2	19	17.1	23	20.7	3.06	1.357

Note: F=Frequency M= Mean SD=Standard deviation SA= Strongly agree AG = Agree UN= Undecided DA= Disagree SDA= Strongly Disagrees

4.41-5.00= strongly agree 3.56 - 4.40 =agree 2.71-3.55=undecided 1.86-2.70= disagree 1-1.85 = strongly disagree

As indicated in the above table the respondents replied that 12(10.8%) strongly agree 20(18.0%) agree, 28(25.2%) undecided, 29(26%) disagree, 22(19.8%) strongly disagree, and about their school had regularly carrying out the financial practices and implementation reports to the staff

member and step parent. This show that as the school had regularly carrying out the financial practices and implementation reports to the staff member and stepparent.

Though most of the respondents replied agree and the other 46.1% of the respondents were replied disagree and they didn't have any idea about the as the school had regularly carrying out the financial practices and implementation reports to the staff member and stepparent. In addition to, this means 3.26 shows that as the average respondents' response was undecided. From this we can understand that as the schools had problem of regularly carrying out the financial practices and implementation reports to the staff member and stepparent.

Therefore, the school should have to regularly carrying out the financial practices and implementation reports to the staff member and stepparent to solve reporting problem. Regarding to, the second question the respondents answered 17(15.3%) strongly agree,24(21.6%) agree,28(25.2%) undecided19(17%) disagree and 23(19.8%) strongly disagree about their school regularly report financial expenditure to the concerned body, monthly, quarterly, semiannually and annually.

In addition, the mean of this 3.06 was undecided that means they didn't knowledge about whether the school regularly report financial expenditure to the concerned body, monthly, quarterly, semiannually and annually.

From the response given by the respondents above only 42.8% of respondents were agree about their regularly report financial expenditure to the concerned body, monthly ,quarterly semiannually and annually. Consequently, these indicate as school had regularly reporting financial expenditure of the concerned body, monthly, quarterly, semiannually and annually. This indicate that as there was gap of reporting for the stakeholders the school .The gap of reporting leads school stokeholds to suspect the all the activities done at the school .Therefore to solve gap of regularly report of financial expenditure to the concerned body, monthly, quarterly, semiannually and annually the school should have to report regularly financial expenditure for the concerned body, monthly, quarterly, semiannually and annually.

The interviewee of PAST and Kebele school board confirmed this finding. For example, they said that there was on regularly report for the concerned body, monthly, quarterly, semiannually and annually so that the school should have to report regularly financial expenditure for the concerned body, monthly, quarterly, semiannually and annually.

Table 11:-Respondents about challenges of school

No	Item	Yes		No		IDK		Total	%
		1		2		3			
		F	%	F	%	F	%		
1	Does the school have lack of training for financially responsible bodies?	68	61.3	25	22.5	18	16.2	111	100
2	Does the school lack of timely auditing practices?	53	47.7	41	36.9	17	15.3	111	100
3	Dose the school have Violation of school grants rules and regulations?	44	39.6	42	37.8	25	22.5	111	100
4	Dose the school have inadequacy and incompetence of accountants?	51	45.9	45	40.5	15	13.5	111	100
5	Is there lack of professional support and follow up from the woreda?	45	40.5	44	39.6	22	19.8	111	100
6	Is there lack of stake holders' participation on budget preparation and execution?	53	47.7	42	37.8	16	14.4	111	100
7	Dose the school have Unbalanced finance supply	41	36.9	42	37.8	28	25.2	111	100

In the above table the respondents answered for the question no.1 68(61.3%) yes, 25(22.5%) no and the other 18(16.2%) said they don't agree about the responsible body have lack of training. This response of respondents indicate that to responsible bodes of the secondary school finance works have lack of tainting have to perform the school finance activity.

Therefore, the secondary schools should have to give training for the financial bodies in order to the challenges .As shown in the about table question no 2 respondents replied that regarding auditing practices of the schools 53(41.7%) yes, 41(35.9%) no and 17.(15.3%) of the respondent said that they didn't know about auditing whether practices have been done or not . This

indicated that as it was the main challenge for the school secondary schools so that the secondary schools should have to have auditing practices at their schools.

Regarding to the question no.3 in the above table respondent replied that they about violation of school grant and regulations 44(39.6%) yes, 42(37.8%) no and 25(22.5%) yes they don't know about the secondary school have violation of no school grant and regulation .Only 51(45.9%) of the respondents replied yes for the question as the school have violation regulation. Most or the school responded replied no and as they don't know. This indicates that as the schools have no violation of school grant regulation system at school should have to know about rule and regulation to solve the challenge. According to question no .4 the respondents response about the school, house inadequacy and incompetence of accountants 51(45.9%) yes, 45(40.5%) and 15(13.5) replied as the don't know whether school inadequacy and incompetence of accountant or not. From these it is possible to infer that there was inadequacy and incompetence of account this indicate that as there user in adequacy and incompetence of account so that to solve incompetency and inadequacy give training at school level. As in the above professional support and follow up from the woreda 45(40.5%) yes, 44(39.6%) and 22 (19.8%) they don't know. From the response answered in the above half of the present indecent that as there was not professional support and follow up from worede .This indicate that the professional support should have to support the schools to solve the challenges.

Furthermore, from the interview with the PSTA and kebele school board explained that as there was inadequacy and incompetence of account of the school finance at secondary school. The information from both questioners and interview indicate that as there was inadequacy and incompetence gap so that the Werade education bureau should fulfill gap of inductance and incompetence.

As show in the above table question no.6 the respondents said about the participation stakeholders on budget preparation and execution 53(47.7%) yes, 42(37.8%) no and some of them whether the stakeholders participate on budget preparation and execution this indicate that the participation of stakeholders was very low .Therefore, schools should have participates stakeholder solve participation problem.

Table 12: Effective measures

NO	Item	Code											
		SA		AG		UN		DA		SA			
		F	%	F	%	F	%	F	%	F	%	M	SD
1	Measure taken	15	13.5	16	14.4	25	22.5	35	31.5	20	18	3.26	1.291
2	There is improvement after the measure.	5	4.5	19	17.1	30	27.	35	31.5	22	19.8	3.45	1.126
3	All the stakeholders participated in every school improving measure	14	12.6	27	24.3	28	25.2	20	18	22	19.8	3.08	1.315
4	Measure can bring change in school finance	7	6.3	19	17.1	17	15.3	28	25.2	40	36	3.68	1.294

Note: F=Frequency M= Mean SD=Standard deviation SA= strongly agree AG = Agree UN= Undecided DA= Disagree SDA= Strongly Disagrees 4.41-5.00= strongly agree 3.56 - 4.40 =agree 2.71-3.55=undecided 1.86-2.70= disagree 1-1.85 = strongly disagree

As illustrated in the above table question and 15(13.5%)strongly agree16(14.4%)agree, 25(24.3%) undecided,35(31.5%) disagree, 20(18%) strongly disagree, replied about the effective measure taken half of the percent of the respondent agree and strongly agree as the school took effective measure has been takenand 3.36 of the mean the mean indicate undecided . But18 (14.1%) or the respondent replied that as their school was taken effective measure. This show

that as there was a gap in measure taking in the schools so that the school should take effective measure.

As shown in the table above the respondents replied about the improvement after the measure was taken 5 (4.5%) strongly agree, 19 (17.1%) agree and, 30 (27%) undecided 35 (31.5%), disagree, and 22 (19.8%) strongly disagree. Though the measure was taken, there wasn't change after the measure. The mean of this was 34.5 undecided. This shows that schools have the problem of measure taking. Therefore, known on ward the schools should take strong measure which would teach them.

Regarding the question the in the above table respondent replied 14 (12.5%) strongly agree, 27 (27.3%) agree, 28 (25.2%) undecided, 20 (18%) disagree and 22 (19.8%) strongly disagree about the participate of the stakeholders in every school improving measure these respondents answer indicate that above half of stakeholders didn't participate in every improvement of school. This needs the school to financial resource in missed way therefore, the school should have to participate in every activates or school improvement measure.

As shown in the table above the respondents answered that 7 (6.3%) strongly agree 19 (17.1%) agree, 17 (15.3%) undecided, 28 (26.6%) disagree and 44 (34.45%) strongly disagree regard measure can bring change in school finance. from the response above 34 (26.6%), agree and 44 (34.4%) strongly agree about the measure can bring change at school and the 3.06 mean of this support the same idea about the measure can bring change at school. This indicate that as the measure was smooth so that it didn't teach the school can't bring the change so that schools should have take the measure to bring change in school table 4 Shown in the above table in question the respondent replied that 16 (18%) undecided, 28 (25.2%) agree and 40 (36%) strongly disagree. This indicate that most of the respondent believe that as school financial personals activities was complicated so that at secondary school level it is financial personnel's the teachers with out having financial skill like. *That is Why it is difficult to perform finance management in the above table* the respondents answered that 7 (6.3%) strongly agree, 19 (17.1%) or the disagree, 17 (15.3%) undecided, 28 (25.2%) disagree and 40 (36%) strongly agree about the department need, involvement in the management of the school finance is important. In addition to 3.68, mean of

this indicate the same idea of the agreement of the department need, involvement in the management of the school finance was important

4.2. The interview Report

The tem area of interview was sources of school budget, ways of school budget utilization, practices of management, and challenges of school finance and school community awareness. Therefore, the major finding of the interview as follow .As I conducted my interview about sources of school finance of all of the interviewee said that their school got school grant, block grunt, from internal income, from community participation and from student's fee. But some interviewee were informed their as their school had not internal income .The other interviewee told that their school had full of resources but their school had skilled financial personals. They informed that the delaines of the school grant and block grant was the main problem .That made teaching learning processes not to be at expected level. In case of utilization some the interviewee replied that due to the budget realized after the time had passed that make them the school budget in miss way .As most of the interviewee replied that the school had good but while the school had management practices face lack the shortage of the money, the skill problem ,using intended budget for other un intended for unintended .Regarding ,the measure was taken at one school because of his an proper uses of the school finance resources as the director of secondary school was expelled due to his decline case. Therefore, from the response of the respondents and questioner imposed this indicated that the involvement of deports heads is very import and interview replied as there was gape of utilization like using block grant for building houses for and school grant for transport for un intended. Therefore, from correspondent s and interviewee we can understand as there was problem at secondary schools that the schools should have to improve the gape.

CHAPTER FIVE

5. Conclusion and Recommendations

This chapter deals with the summary of findings, conclusions and recommendations of the study.

5.1. Summary of the Findings

Financial resource management in education is an essential part of general educational management in education system .Throughout the world, financial resource management has become, and continuous to become, of much increased importance. Finance is a component of management that touches very other activity within the school as an organizational system. It is one of the most important and compulsory resource used by all social organizations and its deployment determines the effectiveness of the resources. Therefore, it has called the existence of an organization. In many school systems, one of the most important areas of administration that takes much of the school administrator's time and attention is the management of finance. Accordingly, the main purpose of this study was to survey the current practices and challenges of financial resource management, in Hadiya Zone public secondary schools. To this conclusion, the study had attempted to provide answers to the previously stated research questions.

The study employed descriptive survey method and obtained appropriate facts. The study was conducted on 60 school teachers, school managers 44 (principals, vice principals, department heads, and co-curricular club heads) and 7 financial personnel from the six secondary schools. The instruments used to collect data were questionnaires and interview. Accordingly open and close-ended questionnaire were distributed to 119 school teachers, head teachers financial personnel's and interview regarding finance management activities was used for PSTA and school boards members were interviewed to supplement the questionnaires. The raw data secured through questionnaire was computed using SPSS 22 version computer for window, analyzed and interpreted using frequency and percentage in order to compute the proportionality of the response. According to the result of the study, the summary of the key findings can classify under the following thematic areas: Characteristics of respondents, the practices of

financial resource sources, the extent of participation in school budget, the competence about financial personnel in financial management tasks like :accounting, auditing, purchasing ,reporting school stockholders proper finance utilization ,challenges of financial resource management and the measures taken to solve the problem .

5.1.1. Regarding the characteristics of the Respondents:

As is indicated in the early part of the previous chapter, total of 60 teachers and 44 School managers and 7 financial personnel were involved in the study selected from the six Secondary Schools. Concerning their sex composition, 84(75.6%) were males and 27(24.3%) were females teachers as well as 43(38.7%) were males and 17(15.3%) were female School managers. This indicates that the participation of females in schools financial issue in the study area of Haddiya Zone is low. The age between 31-36 were 22(19.8%) teachers 17(15.3%) school managers and 3(2.7%)financial personals The age between37-40 were teachers about 13(11.7%) and school managers 7(6.1%).The age between 41and above were teachers about 4(3.6%),and school managers 3(2.7%) . This indicates that the majority of respondent teachers and school managers and financial personals of workers in the study area found the between 31-36 and 26-30. This indicates that the majority of respondent teachers and school administrative Staff in the study area found in the young age group. Concerning the educational background of respondent teachers, the majority 94 (84.6%) of them were degree graduates. Regarding the administrative staff thirty-seven of them were degree holders and sex (6%) of financial personnel were B.A degree holders. According the 12(10.8%) teachers, 12(10.8%) school managers and 2(1.8%) financial personals were 5 years and blow. The work experience 6-10 years were 12 (10.8%) teachers,10 (9%) school managers and 2(1.8%) financial personals .The experience between 11-15 years were 24(21.6%) teacers,14(12.6%) school managers and 3(2.7%) financial personnel's. The experience 16-20 years 4(3.6%) of teachers and 3(2.7%) of school managers. This indicates the female participation was very. This indicates that the problem of schools for shortage of qualified teachers in the study area was already solved. According to the study of (MOE, 1995:26, cited in Emanuel, (2011) the minimum requirement of teachers in the secondary school level in Ethiopia is first degree. However, the Secondary Schools principal ship and supervision position needs MA /MED.

5.1.2. Regarding the Practice of Financial Resource Management:

This part incorporates, practices related to principals capacity for financial management, purchase of educational materials and financial check and Balance.

5.1.2.1. The Practice Related to Principals Capacity or Financial Management:

Finance administrators have not clarified the school finance rules and regulations to financial actors. The practice of Participating stakeholders on preparation of action plan and other financial decisions is not all right and that school principals were not doing their best to bring active participation of financial stakeholders in schools' finance management activities.

The procurement / educational materials purchasing activities of the schools lack the trend of bid .It is doubtful that the practice of money spent in the interest of school goal and objective. The applicability of budget rules and schools' financial principles uncontrolled in Schools. The incidence of training based on financial affairs for financial stakeholders was low.

It is doubtful that the presence of competent finance administrators' in the sample schools. Administrative Staff of the schools lack qualified and competent accountants, cashers, and principals. The finance administrators have not reported the school finance progresses in its intended time to actors/ financial stakeholders' /community; accordingly, the exchange of financial information among the financial actors immaterially implemented.

5.1.2.3.The Practices Related to Purchase of Educational Materials:

The incidence of financial actors' participation opportunity concerning participatory action plan preparation in school was low. It is unlikely that the practice of action plan based material purchase implemented.

The practice of material purchase /procure was not based on pro-forma in the system of finance management in sample schools.

The supply of original educational materials in the schools procurement activities was not good enough. The purchased educational materials quality control and material inventory not

implemented considerably, automatically, it paved the way to financial misuse and lack of quality educational materials in the schools.

The frequency of damage in educational material procures was very high in secondary schools of the study area.

The trend of collection of all receipts and invoices for every item bought/purchased in schools finance management system noticeably implemented in the organizations and it not considered as constraint of finance management.

5.1.2.4. The Practices Related to Financial Check Balance

The Practices of internal/ external auditing in school financial management system was low. The extent of financial actors' training opportunity concerning finance utilization in schools was low.

The trend of proper utilization of revenue and expenditure records in the system of school finance management was low.

Responding properly on misuse and abuses of financial rules and regulations was less practical, except changing the position/transferring from the position.

The trend of planning, managing and evaluating the uses of available finance not properly applied.

5.1.3. The extent of proper fund utilization

Regarding, the extent of proper consumption of finance, the following summary reveled the major findings:

The transparency and comprehensiveness of stakeholders in financial planning activities was poor. It was also recognize that the responsibility given to them was at least approving the school plan developed by the principals. The practice of monitoring money that comes into the schools purse was low since of financial responsible bodies such as principals and other actors less effort. The trend of budget review was less practical in sample secondary schools.

Concerning pay and account for money spent on maintenance and building activity, its implementation was neglected, and the activity was dominated the proper finance activities in the management system of finance.

Concerning financial information access for the stakeholders, it was not likely that the practice of communicating and reporting school finance to the community / financial information access level for the stakeholders was low in the sample schools.

5.1.4. The Problems of Financial Resource Management

Major findings:

The source budget allocated by the government, and student well but the contribution from the local community and donation from the non-government organization was very low.

The teachers participation at diversification of the source of school finance were low

Absence of trained and skilled principals was problems that hinder the proper management of finance.

Absence of practice of purchasing accordingly the guideline

Absence of equipment has the base quality

Absence of audit in schools' finance management system was the major contrarians.

The violation of the school grants rules and regulations.

The delays of supply and of finance from woreda were the major challenging factor.

Absence of follow up and expert support from woreda, zone and region was the major problem.

Inadequacy and incompetence of accountants, cashers and procure recruits was the major hindering factor to finance management and finance centralization by the finance administrators were the major findings of the study.

Lack of effective measure taken after the problem happened

Absence of change in finance resource utilization after the measure was taken.

Miss use of the school financial resources

5.2. Conclusions

- As exposed by the majority of the respondent's teacher's school managers and financial personnel, absence of planning of participatory plan, abuse of budget rules, destruction of financial records and poor financial reporting were recognized as the major factors for misuse of secondary schools finance. The study also identified problems related to the practice of purchase of educational materials:

These include:

- (a). Absence of participatory action plan for procure activities and lack of action plan based material purchase
- (b) .Absence of material inventory and purchased material quality control and
- (c).Absence of pro-forma before procurement activities.

Moreover, the study identified problems related to financial check and balance.

Those were:

- (a).low Practices of internal/ external auditing in school financial management system lack of taking appropriate measures on misuse and violations of financial rules and regulations, except changing the position/transferring the violators
- (b). From the previous position and
- (c) .The trend of improper utilization of revenue and expenditure records in the system of school finance management.

These problems are mainly associated with lack of competent finance administrators, deprived procurement activities and poor financial check and balance. From this, it is possible to conclude that incompetent finance administrators, poor procurement activity and poor financial check and balance hindered the practice of finance management. Consequently, the above-mentioned threats have created financial waste and failure to attain its intended objective.

- As we can perceive from major findings, the proper utilization of funds in secondary school finance management activities were in a weak position because of lack of trained and competent finance administrators and financial actors and unfortunate understandings of roles and responsibilities.
- As revealed by the majority of the respondents, the major challenges in financial management system include lack of transparency, fiancé centralization, lack of follow up and support and the delays of supply of finance from woreda were the most prevalent constraints that contribute for inappropriate finance management in the management of schools in the study area. This implies most problems were technical which can be solved by the effort of principals, woreda education office and other concerned.

5.3. Recommendations

On the bases of finding and conclusions with regard to practices and challenges in the finance management of secondary schools, the following recommendations forwarded in the hope that they would implemented.

- 1.** Purchasing activities of educational materials should be implemented based on action plan, pro-forma and bidding policies: Sound financial management requires that school boards and administrative staff establish and manage procurement/purchasing system that ensures that every spending is a proper school expense. The system should provide that documentation support each step of the procurement process, including authorized requisitions, itemize invoices, and receiving documents. Schools officials should also segregate duties so that no single individual controls multiple steps of a transaction (e.g., approve, pay for, and receive goods). Purchasing also requires adherence to competitive bidding policies. Therefore, school financial actors and administrators should implement the procurement of material through the application of bidding policy i.e. for any purchase > 5000 birr they should apply bidding to purchase in that way to put away the school finance from misuse, mischief, theft and abuse.
- 2.** Enhance devolution and local decision making on finance/finance decentralization should strengthened: The role of financial stakeholders' participation in school financial decision-making should strengthened. As stakeholders play an important role in school finance management, we cannot overlook their contribution to decision-making. They have an important role to play in helping to increase effectiveness in school finance management. Participation is meaningful not simply attending and approving the others idea /contribution, rather the extent to which they take part through planning, decision making, implementation, monitoring and evaluation of finance progresses as indicated in MOE (2006) Decentralized Management of Education in Ethiopia, Addis Ababa. This will enable them to develop a sense of belonging and acceptance during implementation, learn from experience and accomplishment for continuous improvement. Therefore, school principals should participate at each step in the management of finance from the very start of planning...and monitoring and evaluation.

- 3.** Financial regulation and control should strengthen: Financial regulation and control are usually of crucial importance, because financial abuse brings about conflict and division. Poor financial system usually leads to theft and fraud. Very simple, clear system should be installed in schools, and key people should be trained in how to handle the finance system. Therefore, through training should be provided to school principals, accountants, procurement division recruits, PSTAs, school boards by Woredas Education Office, zone education desk, and regional education bureau in collaboration with partner training providers in the pre-service and in-service program. The training should incorporate principles of budgeting and school finance accounting, planning and decision-making, monitoring and evaluation, conduct meetings in an open transparent and collegial environment etc as clearly described in (<http://www.education.gov.za>).
- 4.** The education office, zone education desk and regional education bureau administration should continue to play a leading role in ensuring proper finance management in schools. The study revealed that presence of incompetent principals, accountants and other financial actors, lack of training for stakeholders, lack of financial monitoring and follow up, delay of flow of finance from woreda to schools and lack of taking appropriate measure on financial abuse identified as major financial management constraints in the study area. These challenges were due to paradox of responsibility of concerned bodies in the system. Therefore, it is recommendable that:
 - A.** Regional education bureau, zonal education department and woreda education office should hire competent administrators and provide in-service training courses such as seminars, workshops and conferences by initiating NGO's or development association's to help financial administrators and actors to update and upgrade their competence.
 - B.** Education office in collaboration with concerned bodies should monitor and follow up the progress of schools finance management by using prescriptions and guidelines for financial monitoring: (e.g. regularly checking planned against actual income and expenditure) and control (e.g. ensuring that correct procedures are being followed and going through the necessary steps to take corrective action when required). As mentioned above, delays of school grant and block grant budget flow from woreda to school was the major hindering factor in the system of finance management. The WEO is the only responsible

body to releases the grants on time. Therefore, WEO should supply the stated grants to the schools on its appropriate time to attain the objectives of the school finance. To put aside the schools from financial abuse, mischief and financial rules violation the WEO should take appropriate measures based on financial principles and audit reports.

5. Financial check and balance should strengthen: Improving the internal and external auditing practices can reduce the .problems related to revenue and expenditure in financial resources management. Concerned bodies such as principals, education office, zone education desk and concerned donors as much as possible through ensuring that the finances are available for the planned projects, that money is appropriately used for the intended purposes, and that the income and expenditure is effectively managed should implement internal and external audits. This measures help to prevent as well as to detect and to correct errors that could affect the successful achievement of results. Hence, it should always be an essential part of the effective management of a school.

Appendix – A
ADDIS ABABA UNIVERSITY
COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES
DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT





Instrument I:

Questionnaire to be filled by the School managers and ,financial and Teachers

Dear respondents,

The purpose of this questionnaire is to collect relevant data for the study entitled “financial resource management in government secondary schools of Haddiya Zone”. Hence, your responses have vital contribution for the study and success of the study as well. So you are kindly requested to read all questions and fill the questionnaire with genuine responses. Be sure that your responses will not be used for other purposes other than academic purpose.

Please note the following points before you start filling the questionnaire:

-  You do not need to write your name on questionnaire paper.
-  Read all the instructions before attempting to answer the questions.
-  There is no need to consult others to fill the questionnaire.
-  Please provide appropriate responses by putting (x) mark on your choice from one of the suggested alternatives. Please do not leave the questions not answered.

Thank you in advance!!

PartI: General Information and Personal Data

Indicate your choice by encircling from the suggested alternatives.

1. Name of the school_____

2. Your current position_____

3. Sex: a/male b/ female

4. Age: a/18- 25 b/26-30 c/31-36 d/37-40 e/41and above

5. Work experience: a/1-5 years b/6-10years c/11-15years d/ 16-20years e/21-25years
f/26-30years g/31& above years

6. Educational background: a/ Certificate b/ Diploma c/ B.A or B. Ed Degree d/M.A& above

Other (please specify)_____

7. Current work positions: a/ as a teacher b/ as a principal c/ as a vice principal d/as a PSTA

Part II. Information and knowledge about Financial resources practices and challenges in schools of the Haddiya Zone

1 What are the sources of finance for your school? (*you can choose more than one response*).

A. Budget allocated by the government

B. Student fee

C. contribution made by the local community

D. Donation given by non-governmental organizations

E. Internal income

F. Other (specify) _____

2. Is there any sources of internal income to school? A. Yes B. No C. I do not know

3. Do you think management adequately diversify school finance? A. Yes B. No

C. I do not know

4. If your answer is “yes”, for question #22, for what is it allocated for? Put in order of priority (by writing 1, 2, 3...)

_____ For Operational activities

_____ For School maintenance

_____ For Library service

_____ For allowance

_____ For other school facilities

For any other (specify)_____

5. Has the school undergone any maintenance work since 2010 E.C? A. Yes B. No

6. Who controls the collection of school fees?

A. The school principal

- B. The school committee
- C. The school Teacher
- D. Internal audit
- E. Any other (specify)_____

7. In your school, in which activity/ies does the local community participate? (***you can choose more than one response***).

- A. In contributing money for building class room and teacher home
- B. In material provision for building class room and teacher home
- C. Labor contribution In building class rooms
- D. Labor contribution In building class rooms and building house for teacher
- E. Never participate

Part III:How complicate are secondary schools finance personnel in accomplishing such financial management tasks accounting, auditing, purchasing and reporting?

Please answer the following question by put “X” in box of your choice.

SA: represent strongly agree. **A:** represents Agree. **U:** represents undecided

D: represents disagree. **SD:** represents strongly disagree.

No.	Item	SA	A	UD	D	SD
	Financial management system					
1	School financial personnel’s activity are complicated					
2	PSTA, vice principals, department heads, co-curricular club leaders involvement in the management of school finance is very important.					
3	School finance is effectively and efficiently used to attain its intended goals.					
4	School principals are managing school finance effectively.					
5	School principals, financial officers are carrying out their duties according to the financial guidelines.					
6	You school is carrying out auditing frequently					
7	The auditors are giving feedback to the school regularly.					
	Accounting system complicate					
8	Do you accept the involvement of supportive staff in the financial accounting tasks?					
9	Do you believe in the importance of highly qualified personnel to run school finance system?					
10	Do you think that short term trainings solve the problems which existed in financial accounting?					
	Purchasing					
11	In your school Purchasing is carried out according to					

	the guidelines.					
12	School furniture, lab. Equipment, and other goods purchased on the bases of their quality.					
	Reporting					
13	Your school is regularly carrying out the financial practices and implementation reports to the staff member and student parent.					
13	Your school regularly report financial expenditure to the concerned body; monthly, quarterly semiannually and annually					

The following challenging factors may affect the financial management system in schools, please rate to what extent the factors that affect the financial resource management practices in your school by putting 'X' mark(x)in one of the boxes against each statement.

Direction: 1= strongly disagree 2= disagree 3= undecided 4= agree 5= strongly agree

SN	Item	Code				
		1	2	3	4	5
	What are the major challenges that school management face with in managing finance?					
1	Lack of training for financially responsible bodies.					
2	Lack of timely auditing practices.					
3	Violation of school grants rules and regulations.					
4	Inadequacy and Incompetence of accountants					
5	Delays of school grant budget from woreda to the schools.					

6	Lack of professional support and follow up from the woreda					
7	Lack of stake holders' participation on budget preparation and execution					
8	Unbalanced finance supply					

The following challenging factors may affect the financial management system in schools, please rate to what extent the factors that affect the financial resource management practices in your school by putting 'X' mark(x) in one of the boxes against each statement.

Direction: 1= strongly disagree 2= disagree 3= undecided 4= agree 5= strongly agree

SN	Item	Code				
	How effective are the measures taken to improve the management of the school finance?	1	2	3	4	5
1	Effective measure taken					
2	There is improvement after the measure.					
3	All the stakeholders participated in every school improving measure					
4	Measure can bring change in school finance					

Appendix - B

ADDIS ABABA UNIVERSITY

SCHOOL OF GRAGUATE STUDIES

COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Items to be filled by PSTA and school bord.

Dear Respondents

The purpose of this questionnaire is to collect data for the study which attempts to investigate onthe practices of financial management in public general secondary school which is required for the partial fulfillment of masters of art in educational leadership.

The success of this study depends on your genuine response and the result of this study will help to give important recommendation on schools financial management practices to the concerned body.

Thank you in advance!

Part 1: Personal Information

1.1. Your position in the school _____

1.2. Age _____

1.3. Sex _____

1.4. Level of educations _____

1.5. Field of specialization _____

1.6. Your present job title _____

1.7. Your service year in current **position** _____

1.8. Total service year _____

Part 2: - Interview Questions to School Main Principals.

Questions related with Financial Management Practice in your schools.

2.1. What are the major sources of budget for your school?

2.2. What are the major tools you employ to plan, approve, administer and review your school annual budget?

2.3. When you plan and carry out your budget, do you involve vice principals, PSTA, departments, co-curricular clubs?

2.4. Do you have qualified and enough finance officers? If your answer is no; what is the best

solution to alleviate the problem?

2.5 What problems of financing and accounting practices are observed in your school?

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

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

2.8. Have overtaken training in the proper utilization of budget and running the school finance?

2.9. Do you have comments or suggestions on the Practice of Financial Management in your school?

Appendix C

በየድህረ ምረቃ ትምህርት ት/ቤት

የትምህርት አመራርና እስተዳደር ትምህርት ክፍል

ይህ መጠይቅ በሀድያ ዞን በሚገኙ ሁለተኛ ደረጃ ት/ቤት ሰልጠና በርድና ወተመህ ነው፡፡

ውድ ሰልጠና በርድና ወተመህ ነው፡፡

በሀድያ ዞን በሚገኙ ሁለተኛ ደረጃ ት/ቤት ገንዘብ አጠቃቀምና ችግሮቹ በተመለከተ ሰልጠና በርድና ወተመህ ለሚጠናው የዳሰሳ ጥናት መረጃ ለማሰባሰብ ነው፡፡ ይህንን ዓላማ ለማሳካት የእናንተ ትብብር ወሳኝ ማኖ አለው፡፡ ጥናቱም ወጤታማነት በቅንነትና ታማኝነት በምትሰጡት መልስ ተመረኮዞ ነው፡፡ የምትሰጡት ምላሽ ለማንም ወገን ተላልፎ የማይሰጥ ለዚህ ጥናት

አገልግሎት ብቻ የሚውል በመሆኑ በመሉ መተማመን እንድትሞሉ በትህትና እጠይቃለሁ፡፡

የትኛውም ገጽ ላይ ስም አይጻፍም!

ለትብብራችሁ በቅድሚያ አመሰግናለሁ፡፡

የግል ሁኔታ መረጃ

የሚያስተምሩበት ት/ቤት ስም _____

የተመረቁበት የት/ተ ዘርፍ ዓቢይ _____ን ዑስ _____

የታ 1.ወንድ ት ዕ ሜ _____ ዓመት

የትዳር ሁኔታ: 1.ያላገባ/ች 2.ያገባ/ች 3.የተፋታ/ች 4.ባል/ሚስት የሞተባ/በት

የሥራ ልምድ _____ ዓመት

የት/ት ደረጃ: 1.የኮሌጅ ዲፕሎማ 2.የመጀመሪያ ዲግሪ 3.የሁለተኛ ዲግሪ 4.ሌላ _____

2.1.የት/ቤቱ ዋና የበጀት ምን ጮች ምን ምን ናቸው?-----

2.2.ት/ቤቱ በጄቱን በመቀድ ፤ ዕቅድን በማሸሸል፤ በማስተዳዳር እና አማተዊ ዕቅድን በመከለስ ዙርያ ምን ምን ዘዴዎችን ይጠቃመል?-----

2.3. የት/ቤቱ ዕቅድማች ነ ውምተቀደው እና ተግባራዊ የምሆናውን በለድረሽ አከላትን የሰትፈል ወይ?-----

2.4.በአግባቡ የሰለጣኑ ገንዘቢ አያያዥ ሠረተኞች አሉ ወይ? መልስ የለም ከሆናችኋል ለመፍተት ምን ምሪጥ ተሞክሮችን ተጠቅማቸዋል?-----

2.5. ምን አይነት የገቢና ወጪ አጠቃቋም ችግር በተግባር በት/ቤቱ ውስጥ ተይቷል?-----

2.6. በት/ቤቱ አዲት ተደርጎ ይተዎቃ ወይ?-----

2.7 ሠረተኞቹ በገንዘቢ አያያዥ ፤ አጠቃቋም፤ የሒሳብ ቁጥር እና ሪፐርት ከማድራግ ረገድ ምን ያህል በዕውቃት የተከኑ ናቸው?-----

2.8.የት/ቤቱን ገንዘቢ አያያዥ ፤ አጠቃቋም ዙሪያ ስልጠና ተሰጥቶ ያወቀል?-----

2.9. በት/ቤቱ ገንዘቢ አያያዥ ፤ አጠቃቋም ዙሪያ አስተያየት አሉት?

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