



ADDIS ABABA UNIVERSITY

**FINANCIAL SOURCES, BUDGET DISTRIBUTION, UTILIZATIONS AND
PRACTICES OF ETHIOPIAN WORLD TAEKWONDO FEDERATION**

BY

ADISU HURGESSA

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PRACTICES OF ETHIOPIAN WORLD TAEKWONDO FEDERATION

BY
ADISU HURGESSA

ADVISOR
ALEMMEBRAT KIFLU (PhD)

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By
Adisu Hurgessa

Approved By Examining Board

_____	_____	_____
Chairman, Department	Date	Signature
_____	_____	_____
Advisor	Date	Signature
_____	_____	_____
Internal Examiner	Date	Signature
_____	_____	_____
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Declaration

I, undersigned declare that this thesis entitled “Financial sources, budget distribution, utilizations and practices of Ethiopian world taekwondo federation”, is my original work. I also declare that this thesis has not been presented for a degree in any other university, that all source of material used for the thesis have been duly acknowledged.

Name: _____

Signature: _____

Date: _____

This thesis entitled “Financial sources, budget distribution, utilizations and practices of Ethiopian world taekwondo federation”, has been submitted for examination with approval as a university advisor.

Advisor Name: _____

Signature: _____

Date: _____

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Abbreviations and Acronyms

CIMA:	The Chartered Institute of Management Accountant
NGOs:	Non- Governmental Organizations
PPBs:	Planning, Programming and Budgeting
EPRDF:	Ethiopian People’s Revolutionary Democratic Front
EWTF:	Ethiopian World Taekwondo Federation
FAO:	Food and Agriculture Organization
FDRE:	Federal Democratic Republic of Ethiopia
MoFED:	Ministry of Finance and Economic Development
UN:	United Nations
ZBB:	Zero Base Budgeting

Local Term

Dergue:	A military Junta that led Ethiopia from 1974 to 1991
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ABSTRACT

The purpose of this study was to investigate on the financial sources, budget distribution, utilizations and practices of Ethiopian World Taekwondo federation /EWTF/. The research was conducted with the general objectives of examining the financial sources, budget distribution, utilizations and practices Therefore, in order to conduct the necessary study; the researcher has purposively used mixed research approach which includes both qualitative and quantitative. The researcher used 36 questionnaires paper with 30 questions to fill the closed and open ended questions. And five purposively selected staffs from the federation were interviewed for the purpose of collecting the necessary data. The data collected from the respondents were analyzed using SPSS 22 using the frequency and SD indicates that the annual plan. The findings of the study indicated the federation has good experiences and relations with the departments and regional federations however it has limitations due to shortage of budget and less sources of income generations. Thus it is recommended that in order to advance budget management process the management of the EWTF should make itself ready to prepare annual plan and budget depending on scientific ways and make proper assessment of extra concentration on one group of programs.

*Key words: **Budget, finance Management, Practices, Utilization.***

CHAPTER ONE

INTRODUCTION

In this chapter there are discussion of the study comprised of the back ground of the study, statement of the problem, research questions, and objective of the study, scope, and organization of the study.

1.1. Background of the Study

Financial management is application of all-purpose principles of management to the financial possessions of an enterprise or organizations. Proper management of an organization provides quality fuel and regular service to ensure efficient functioning. In order to prevent such challenges organizations must have plans and coordinated management as well as develop organizational budget for allocating administered and departmental funds necessary to build a financial foundation for producing stated project deliverables. In project management discussions are made on organizational budget planning and financial resources that a given organization have to consider effective estimate costs, track expenditures over time and adequately react to situations when financial resources are over- spent or under spent. In the process of budgeting there are stages of planning, implementing and controlling. In financial management there are different activities related like financial sources, budget distribution, utilizations and practices. Moreover, the major processes and techniques have been designed by organizations to facilitate planning and control functions. One of the most important and widely used of these processes is budgeting; it involves the establishment of predetermined goals like identifying financial sources, budget utilizations, distribution in it (Getachew, 2017).

Budget is a concept that varies from organization to organization that involves estimating future performance, comparing actual results with the estimate, and analyzing the differences between them Budget is a quantitative expression of plan of action and aid to coordination and implementation and it is financial plan that indicates proposed expenditures for the year and the means of financing them, since budget is a financial plan of any activities (Tsige, 2019). It serves as evaluating performance, coordinated activities, implementing plan and communicating, motivating and authorizing action in governmental and nonprofit organizations. Budgeting is a very necessary part of the financial management process. It is one thing to construct some simple

accounts and diagnose the financial health of an enterprise, organizations like banks, federations, schools, sport clubs, associations and leagues in sport field. Budget is the information about acquisition and use of financial and other resources over specific time period, either a long period(two to ten year) or short term period or short term period(one to two or monthly or daily based) .Budgets provide rational and tangible data facilitating and enabling decision making of organizations. Instead of talking about budget as a statistically financial plan or blueprint budgeting refers to the act of preparing a budget or the activities of predicting and qualifying future requirements for finance (Garisson et al, 2003). Therefore budgeting is the core component in the control system for sound financial management and utilization (Miatland, 2000).

On these grounds, proper management of budget and utilization, its distribution is very necessary and is a core value of different organizations nowadays. Based on these general agreements, many organizations in the today's world are working seriously on budgets strategically. According to Bob Stewart, a good system of budgeting is necessary for different organizations and their profitability. It further supports the future and there by assist the strategic planning process, give clear picture of resource needs and program priorities, signal where there may be revenue shortfalls, allow management to better manage and monitor spending, communicate the different association financial plans to key stakeholders and enable precise measures of financial performance to be made(Stewart,2007). In the same manner, different organizations have produced their own budget plan. These public or private organizations and enterprises have produced their budget and distributed.

Like the other organization sport organizations and federation have their budget or way to administer their finance structures. In order for any sport organization or enterprise to thrive, good financial practices must be followed. Those responsible for these crucial aspects of the industry are sometimes financial experts and management board members are responsible and rely on strategy, planning, budgeting; wise spending and reducing expenditures and reporting and analysis. The first major step in financial management for a sport organization is determining the type of business entity the organization is a sole trader, partnership, corporation, nonprofit or federation. Moreover, it starts by determining what funds are available and how to allocate them, examining previous financial records for established programs and creating a

strategy and budget from a scratch for a new program by working with key stakeholders, board members, sponsors, and government representatives helps to best allocate financial resources.

This thesis focuses on the evaluation of financial management practices pertaining to identifying financial sources, strategic budget distribution, utilization, and practices of the Ethiopian World Taekwondo Federation (EWTF). The federation is entrusted with the responsibility administering and management of the finance of the federation. Based on this thesis examine the four activities of the EWTF.

On the other hand in countries like Ethiopia there are challenges on the availability of financial resources, with limited source in the countries in order to utilize the budget , lack of effective management of the budget is not only a challenge in Ethiopia but also it is seen in developed countries with strong financial sources and management. Among the challenges of employing effective budgeting is mismanagement of budget utilization, poor budgetary process, and unauthorized expenditures, in efficiency or fraud and other. Hence, these limited resources need to be budgeted and utilized and their practices need to be examined as well.

Furthermore; Ethiopian World Taekwondo Federation (EWTF) is one of the federations under the Federal Democratic Republic of Ethiopia (FDRE), Sport federation that under takes its activities dependent to the government program. The federation has got different programs, sources of finance, budgeting, utilization and practices and challenges in it. Among this many of organizations and firms have challenges; the rationales are the professional in competencies of the employees, accidental procurement request of the capital project not included or supported by budget, lack of sources, poor performance of the delivery of the service and reporting mechanism of the budget utilization .In the same manner the Ethiopian Taekwondo Federation have got such problems.

Hence, the study about the EWTF helps to understand the sources of finance, extent of budget distribution and budget utilization and practices in the study area. In addition, it can also help us to better understanding about the financial management of the federation as well. Based on different readings made, to the researchers knowledge there are limited number of studies conducted on the topic and specifically on examining finance sources, budgeting, its utilization and practices. In this respect, the researchers plan to examine Financial Sources, Budget Distribution Utilizations and Practices of Ethiopian World Taekwondo Federations (EWTF).

Therefore, this thesis intends to contribute and improve these difficulties basically and identify the challenges on financial sources, budget distribution, utilization and practices in the federation and other federations in Ethiopia and improve their needs making such research that could enhance the federation's activities.

1.2. Statement of the Problem

As stated above in the background of the study, the financial sources, budget distribution, utilization and its practices is one effective and vital process in management. According to (SIDA, 2015) financial management can have a positive and negative influence on the performance of one organization indifferent ways. It is a vital activity in any organization and is process of planning, organizing, controlling and monitoring financial resources with a view to achieve organizational goals and objectives. It is an ideal practice for controlling the financial activities of an organization such as procurement of funds, utilization of funds, accounting, payments, risk assessment and every other thing related to money.

As aforementioned above budgeting and forecasting are one of the most challenging areas of managing an organizations finances (Hankin, Seidner and Zietlow, 1997). One of the chief advantages of budgeting for organizations like EWTF is that if planned and executed properly the likelihood of the organizations being economically sustainable is improved (Blazek, 2008). Other writers like Gambno and Reardon (1981) and Zietlow (1989) note that with regard to well established organizations, the use of budgeting and forecasting in particular was generally poor. Moreover; effective Budget preparation and utilization are tolls that measure management performance of accompany and promote sound morale financial harmony with in organization. It makes possible for an organization to verify if not the plans of the company are properly comprehend by all members of staff and implement corrective measures where in under deviation or the deviation is occurring (Meseret, 2016).As budgeting is an approach for planning and financial planning is very important to an organization.

In relation to financial source and budget utilization, distribution and practices it is undeniable the common term comprise them is financial management and budgeting. Good financial management is the way funds are managed, solutions to budget problems are issued and understanding the most significant area with in specific program are the most important parts of financial administration. The department or person responsible for sports financing, sometimes

titled a financial director, should have a management experience and have knowledge in strategic planning, accountability, risk management and more. It is a key to any successful sports program. This is useful for examining how developed an organization or units of financial management competence is as well as it helps to reach consensus about the strength and weakness of your organization or units financial management competence and develop an action plan that may address the weakness that an organization has prioritized. Among financial management components organizational personnel, budgeting, purchasing and procurement, Audit, use of information are the common ones.

In some historical reviews made, program budget system is one of the budget reforms which are part of the sector financial management reform initiatives. In Ethiopia budgeting is started in modern way by the Hailesilassie government .However it was not structured in such way as to permit efficient financial administration, but from time to time it has continuous modification of the budget system (Miju and Girma, 2014; Darge, 2018). The public sector was highly financed by the government budget and concerned with providing basic government services to the whole which is achieved (MoFED) and after Dergue period installed finance to the federations and organization the EPRDF have allowed organizations to get access to their budget there are many budgetary reforms made and limited number of studies conducted up on them.

As most federations in developing countries are dependent on central or federal government they face challenges because they are nonprofit sectors. The nonprofit sector faces an essential issue that practitioners from the sports movement also deal with .On the other hand , non- profit sporting organizations need financial support from public and private institutions, but they need to be independent (Winand,2010). In relation to this the autonomy of these non-profit federations like Ethiopian World Taekwondo Federation is substantial. In Ethiopia budgeting system have got different challenges in implementation of the reform programs due to lack of sufficient training to the public personnel, absence of basic infrastructures which support the reform program are not yet developed and improved in Ethiopia (Tesfaye, 2015) . And further, studies conducted show that the existence of gaps in the area of financial management effectively. Moreover the financial management tool kit indicates that the financial management should see the finance sources, budget distribution, its utilization and practices (MOFED finance, 2015). On the contrary there are problems of budgeting in studies conducted.

Studies were made in the areas of budgeting by different scholars Tefera Assefa (2015), Berhanu Yimer (2011), Assefa Buno (2017), Abdu Mohammed (2014). And all of them concentrated on examining the federal and regional budgeting of organizations. Concerning a public organization there is one study conducted by Mesfin Mahtemeselasie in 2019 on examining factors affecting effective management of public budget of Ethiopia. It is made on view of the performance of a regional states financing with regards to the federal one. In addition the focuses of the aforementioned studies were not in examining the financial sources, budget utilization and distribution and practices of the EWTF. In addition to the researcher best knowledge there are no any studies on issue of the title of this study and EWTF.

Moreover; conducting research that examines the finance sources and budget distribution its utilization and practices is very crucial as well as it is a timely endeavor to do so, thus such study tries to fill the gap of knowledge by studying the process of the financial management in the federation. Hence as aforementioned above there is a little literature study and remarkable reason which has identified the performance of the financial management (Budget distribution, utilization and its practices, such studies are good to bring a small contribution) of the federation. Thus, this study has become very significant and adds literature in the existing ones. It also serves as a springboard for educators, policy makers, academicians, future researchers and the general readers to understand the issue in EWTF.

The other rationale why the student researcher desired to conduct this study is the presence of some constraints like; annual reports presented at annual examination of the budget performance held has shown gaps at annual meetings of the general assembly of the EWTF and their impact on the sporting activities. Constructed on the rationale stated above, the current status of EWTF performance needs to be studied .Hence, the amount and reasons of the existence of the problems on finance sources, budget distribution, utilization and practices of the Ethiopian World Taekwondo Federation should be examined.

1.3. Research Questions

Based up on the aforementioned background and statement of the current study the researcher formulated the following research questions:

1. What are the financial sources, income and revenues of the EWTF?
2. What are the budget distribution and utilization practices of the federation?

3. Does the EWTF budget distribution and utilization affect the development of the sport? If so, in what manner it affects?
4. What are the different clubs or departments attitude towards the efficiency of EWTF budget distribution and utilization for the development of the taekwondo sport?

1.4. Objective of the study

1.4.1. General objective of the study

The general objectives the study is to examine the financial sources, budget distribution, utilization and practices of EWTF.

1.4.2. Specific Objectives of the study

1. To identify the financial sources, incomes and revenues of the EWTF.
2. To examine budget distribution and utilization of the federation.
3. To assess how the budget distribution and utilization will affect EWTF Performance.
4. To examine different departments towards the efficiency of EWTF budget distribution and utilization for the development of the taekwondo sport.

1.5. Significance of the Study

The finding of the this thesis be helpful to the benefit of the EWTF approve effective strategies to prevent the risks of improper utilization, distribution and practices as well as identify the financial sources from improper management and turn it into a better position to appraised better functioning organizational management. The proper management of the federations budgeting further supports the programs in the federation that give to the national and regional sport strategic plan achievements in general and to the success of the federation in particular by identifying the range and reason of the presence of problem in precisely. Moreover; other stakeholders like policy designers, federation sport members, clubs, donors, international federations will get benefited from this scientifically explored study. Further it provides information on the status of the federations budgeting adopted to point out effective and efficient strategies. Further this study will have an academic significance in its study of the relationship between the federations like EWTF and others, sport academies. Hence, the researcher believes that the conclusions of the study and the forwarded recommendations will have the following contributions:

- It may help the federation and its management and other experts to use the possible opportunities to effective strategies to mitigate the risks of improper management, to improve their practices.
- It might give clear picture of the requirement to work on this missing link is essential in the federation where resources are extremely scarce , from this point , one can easily conclude that it becomes so important to study allocation of financial resources ;hence it allows policy makers to reconsider the process of budgeting and its scarcity
- It may facilitate the student researcher to understand factors of finance sources challenges , budget distribution and utilization and practices and it will be helpful to formulate sound expenditure planning and to improve the deficiencies of resource allocation and utilization of the federation
- The study might work as a source of reference for extra works in the area in detail.

1.6. Scope of the study

As the main objective of the study is to examine the financial sources, budget distribution utilization and practices of EWTF, the study is delimited in its scope to the magnitude and reason of presence of problem on the federation financed by different government and donor sponsor which is specific factors, main sources and external factors. Currently there are many studies being conducted on different organizations and federation at the same manner but this study is very delimited on the examining the budget preparation process, search for finance sources , budget allocation mechanism and utilization process, accountability and responsibilities in the budget process and budget making process of the federation. The researcher believes a study could be more reliable if all federations and sectors in the study area; however due to time and cost limitation, knowledge of SPSS software at first and due to this the researcher did not attempt to cover the entire population.

Therefore this thesis focuses on:

- **Thematically;** main benefits, shortcomings and prospects of financial management, budget distribution, its utilization and practices of Ethiopian World Taekwondo Federation is investigated.

- The period of the investigation on the federations' financial management and budgeting; composed of 2018, 2019 and 2020 performance and geographically it focuses on its focus remains in EWTF only. Other regional offices are not encompassed in this paper.

1.7. Limitation of the Study

Limitations happen in scientific investigations too much and affect some part of the study without the control of the researcher. In which the researcher cannot control them well. One of the most articulated rationale is limitation of studies to be conducted are like accessibility of relevant materials and technicalities of using SPSS were challenges of the student researcher. Therefore the student researcher has practiced how to use the application in practice. Like any other research papers this paper could be subject to some bias of the respondents. This thesis could be limited to lack of time and finance to deal with large amount of time. In addition, the respondents were very small in number and some of the stakeholders were not able to meet the researchers due to different rationales.

1.8. Organization of the Study

This study is organized under five chapters. The first chapter deals with introduction which includes the background of the study, statement of the problem, research questions, and objectives of the study, significance of the study ,scope of the study and the limitation of the study . In the second chapter reviews of related literature and theoretical and empirical literatures will be fairly cared for. In chapter three research designs and methodology, research approach, strategy, the research design, research type, data type and source, the population and sample size, data collection instrument and method of data presentation, analysis and interpretation will be comprised. The forth chapter comprised of data analysis and interpretation, in accordance with the methodology laid down, analyses and discusses the findings of the research and interpreted. The fifth chapter of this thesis comprised of the summary, conclusion and recommendations of the researcher.

1.9. Operational and Conceptual Definitions of Key Terms

Financial Sources: Are sources of finance that come from variety of sources and the main sources include equity, debt, government grants or aid.

Budget Distribution: It is the process of preparing and ageing on a budget or it is a means of translating the over-all objectives of the organizations in to detailed, feasible plan of action.

Budget Utilizations: The means by which all panned activities will be delivered and responsiveness in the activities will create the outcome for reporting by the end of the implementation period (Meseret , 2008) .

Practices: Activities carried out by the finance management to perform the finance management and budget program and it refers to rehearsing a behavior over and over or engaging in an activity again and again for the purpose of improving it.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

In this chapter general summary of concepts, as well as contexts, facts, knowledge and understanding in the areas of the topic under study are reviewed and different literature reviews are done and comprising the review of empirical studies on budgeting, budget control, utilization distribution and practices at detail and specifically. This is applied in order to strengthen what scholars have before observed and expressed, found in the topic of the concepts, theories, sources, distribution and utilization.

Introduction

The key assumption institutes this thesis is that the financial management, utilization, practices in Ethiopian Taekwondo Federations. To wisely examine how financial sources, budget distribution, utilizations and practices of the Ethiopian World Taekwondo Federation gets financial sources and revenues, distributes and utilize it benefit for the development of the sport, there have to a reasoned beginning. Within this chapter, it is endeavored to develop a conceptual framework for researching the financial management of aforesaid Federation.

As it is explained in the following discussions, budgeting is a contested concept. Budget revolves around planning, documenting, allocating financial resources, distributing money to different organization (Meseret, 2016). Budget is representing a list (a document) that are placed face to face in predictable revenues and expenditures of a specific economic entity (Anchim, 2009). It is also process of allocating an organization's financial resources to its units, activities and investments (Blumentritt, 2006). Therefore by illustrating on the works of different scholars, I attempt, to develop a "financial management" theoretical framework as a guiding framework. In fact, the researcher does not consider it to be the solitary method to the examination of finance and budget. Its qualities and virtues lie in its descriptive and explanatory potential of exercising proper utilization and budgeting as well as proper financial practices of financial management of the EWTF. Thereof; that is 'what, why and how' of financial management utilization, practice, budgeting can be answered by this framework. In the next sections, a brief presentation on the concept, theories of finance sources, budgeting, and its distribution was made. From there, the student researcher tries to make the conceptual framework of the study.

2.1 The Concept of Budget

According to Demera (2017) the concept budget and budgeting origin from old days of Jews in Egypt where Joseph budgeted and stored grains lasted the Egyptians throughout the seven years of famine (Ibid, 2017). Budgets were first discussed to the scholarly set-up in the 1920 as a instrument to manage costs and cash flows in large industrial organizations (Bartle, 2001).

According to Bastable (1989), “The term budget has come to define the financial arrangements for a given time with the usual implication that the money submitted to the leadership for an approval.” For Bastable budget is a machination that managers use to plan and control the use of scarce resources (Ibid, 1989). Furthermore; budget is a plan indicating a company’s or organizations objectives and how management intends to acquire and use resources to attain those objectives. Scholars like Lambe, Lawal and Okoli (2015) assert that budgeting is a significant policy apparatus for public management of different organizations; it is acquainted activity to many as it is practiced in business, government, Non- governmental and voluntary groups. Furthermore; Budget is a financial or qualitative statement prepared and approved prior to a defined period of time for the purpose of training a specified objective (The Chartered Institute of Management Accountant (CIMA), 2000). For CIMA; Budget is a concept that supports planning and implementation and evaluation of a given finance in a company or organization .This is clear that a number of scholars such as Lucey (2003) define budget as quantitative expression of a plan of action prepared for an organization as a whole for the aim of carrying out certain functions such as sales and production or for financial resources items such as cash, capital expenditure, manpower purchase and others (Ibid, 2003).

Therefore, managers or personnel reliant on the size of the organization, while producing their plan can include budget manager, finance team, accountants and operation managers with budgeting and they are expected to plan in a responsible man and in addition, the chief financial officer, controller or executive is eventually responsible for leading the company’s finances, including top-level budgets. Regarding the chief financial officers activities, he or she bear considerable amount of the responsibility for drafting the budgets based on input from accounting team. Moreover, chief financial officers are much devoted to proper utilization of the finance and its distribution, utilization.

Moreover; budgeting is a planning document that comprised a number of financial and /or non-financial information that refers to the activities that take place in the future. Further, budgeting is the activity of in putting financial and/or nonfinancial elements in to the budget (Achim, 2009a). The concept budgeting could also be defined as a process of allocating organizations' financial resources to its units, activities (Blumentritt, 2006). This indicates a study referencing such idea needs to identify numerous definitions of the idea budgeting and its distribution, utilization. According to Donbovolsky (2006) operational organizations management system on financial responsibility basis through the budgets and it permits achieving effective results in towards effective use of resources (Dobrovolsky, 2006). On this line budgeting could be conceptualized as search for financial sources, budget distribution, utilizations and practices.

2.2 Theories of Budget and Budgeting

According to Bobby Calder (2016) a good theory is upright for practical assessment and examination process (Clader, 2016). Furthermore, good theory is a framework for observation and understanding that shapes both what is seen and how it is seen. A good theory consents a researcher to make interactions between the abstract and the concrete (Schemenner, 2009). Therefore this study will comprise of two successive objectives with respect to: understanding the apparatuses that include theory integrating this knowledge in to theory of budget. In addition like any further theory, budget management or budget theory enables to direct budget practice and generate knowledge, help define or explain budgeting, and qualify mangers and concerned stakeholders to distinguish why they are doing what they are doing. Therefore employing theory of budget is very accommodating to measure the efficiency of the public institutions in this case the Taekwondo federations' finance source, budget utilization, budget distribution and practices. In this part of the study the theories of budgeting are elucidated.

2.2.1 Classical Budget Theory

The main impression of classical budget theory is the balanced budget (They proclaim expenditures and revenues to be equal strongly). Classical economists think that the actions of the government must be in the micro level and they opposed to the government interventions to the economy. The classical economist's preferred balanced budget per annum. The classical approach of balanced budget was based on the supposition that full practice is the normal condition in the economy. They were of the view that a deficit budget is to be financed only

being borrowings. They argue that if budget deficit or budget surplus happens, government is obligated to mediate or be involved the economy and this situation break down the functioning of the invisible hand. In the classical budget theory, there is little interaction to the amount of the services, the budgeting program takes care only the financial part. In addition the government tries to match the purchasing expenditures of the inputs with their cost. Based on this rationale it is referred as input budget. Regarding the weakness of the study the classical view did not identify the deterrence of unemployment and regulation of economic variations though the use of budgetary actions. Nevertheless the Keynesian interpretation held that full employment is not a normal condition, and under employment could remain the same.

2.2.2 The Modern Approach (Managed Budget)

The Managed Budget is developed with the present-day interest in the challenges of economic cycles. This approach claims government ought not to be worried to balance the budget annually. It may be balanced over the whole period of the business cycle. Thus; during the period of depression, recession a deficit budget is necessary. At such period taxes should be decreased and expenditure be enlarged largely by borrowings to kindle the economy by accumulative effective demand. While in the situation of prosperity and boom, a moderate surplus budget is desirable. In this approach again, such situation, taxes should be increased and expenditure be decreased as much as possible, and the debts are to be repaid with the surplus budget. With this regard, the budgeting in the developing countries is concerned, the modern approach interacts it with the development objectives. In the third world part of the earth there is high challenge of planning and managing budget programs accordingly. Budget in the developing countries is preferred to be deficit to a considerable extent so as to promote financial resource mobilization and increase investments on greater and productive utilization of the productive resources.

2.3 Functions of the Budget

2.3.1 Classical Functions of the Budget

1. Fiscal and Economic Function

In this theoretical assumption the budget planning establishes a balance between the government's or organizations expenditures and revenues. Such establishment is measured as the fiscal function of the budget while economic function of the budget refers to the choice among unlimited human needs under scarce resources (Todaro, 2005).

2. Political Function

In countries which are democratic budget preparation takes place at legislature and budgeting is also a function of the government. The budget allocated also is the back bone of the political system; If there is money, then the government can utilize the resources. This is true in developed countries. Every institution allocated the necessary budgeting to implement the programs of the organization in the budget year. On the other hand the political function of Budget is one basic pillar of sovereign govern mentality. If the government is able to allocate budget for a given organization it could facilitate, fiancé and make institutions functional and active.

It is well claimed that a Legislative body of a country audits the executive authority actions in preparing and approval of the budget. Every annual year, the government allocates its budget and provisions it allocation purposively. These members of the parliament who are selected by the public in elections made in limited period and they are supposed to take actions with respect to the needs of the public in the preparation of the budget.

3. Legal Function

The budget preparation has its own legal framework where every budget is allocated in legal frame of a given countries financial budgeting. Every organization have legal boundary to present the budget and use it for legal activities only. In parliamentary budget the Legislative body gives authority to the executive body in making expenses and collecting revenues via law and codes. That's why budget law have an obligation to the property on the actions of the government officers and the parliament. In the same manner different organizations have their own performance based on the governments and company's policies.

4. Controlling Function

Public sector controls itself in fiscal and economic aspects. Different federations, organizations apply different efforts to make control and monitor their budget and budget program. It is mostly conducted by professionals from outside the companies and government auditors. It is to witness the proper use of budget allocated to a given firm or institution given in the annual plan.

5. Auditing Function

Organizations make audits on the actions of executive body or general assembly with regard to the budget. It includes examining the expenses and the budget allocated compatibility. Thus it asks to check when the expenses done, and how it is practiced, utilized and what quantity of expenses are audited by legislative authorities. It also asks the quality of the compliance between the plans of execution of budgeting.

2.3.2 Contemporary Functions of Budget

1 Stabilization (Conjuncture) function

Stabilization function is an economic stability that provides price stability and full employment. It further assists governments to provide stabilization according to the work cycle .The budget is assumed as a tool of recovery in the cyclical booms and recessions and maintaining price stability.

2. Allocation of resources function

Government makes effort to attain the best use of scarce resources and effective functioning of the markets through the budget actions. The government and its intuitions face scarcity of budget and so as to close the gap they look for extra budget from NGOs or International Inter-governmental organizations. Hence to do such activities strong the public services like development, education democratization and sport activities the public services need to realized effectively and strongly with good leadership. In relation with this study sport federations need more allocation of resources. The challenge emanates that the organizations shortage of planning and requesting with estimated and pre-assessed examination of the budget needed in a given year.

3. Income distribution function

A state funds its basic institutions with necessary budgets and it distributes the money to the institutions as much as with priorities. Most institutions in the developing world has expectation on the economy through the budget by the help of government expenditures and revenues for the purpose of fair income distribution.

4. Planning

Organizations makes budget plans in order to achieve the aforementioned functions of budgeting. Organizations use budget as a tool for the planned tasks. Planning is very crucial to attain the purpose of the budget functions. The planning could be assumed as future realizations.

2.4 Principles of Budgeting

Principles of budgeting are basic notion in budgeting and financial management. The budget procedure needs to be governed by the principles like participation, transparency, accountability, equity and inclusiveness as stated by Wubshet (2002 and Ter, 2018). As quoted in Ter (2018) by budget allocation and control is very thoughtful and vast public administration area that encompasses numerous levels of government, and other stakeholders and have their own contribution in the public budget (Cited in Ter, 2018) According to Wubshet (2002) and Ter (2018) each budget should be considered in terms of these standards and illustrate each of them as follows:

2.4.1 Participation

It is about the level of presence of numerous members of community or actors in the budget process directly or through legitimate intermediaries. It searches for partaking of different actors in organizations budget preparation. The involvement brings participation of different partners for a given purposive planning and common strategic destiny. In addition the process of budget preparation needs approval from the necessary personnel or group of legally representing organizations (Lucey, 2006). Furthermore, the involvements of diverse representative could bring implementation and review needs numerous participants through participation of peoples' perspectives to bring their attention to the policy and making the proper, well –efficient and commonly agreed point of budget program. Therefore, participation in budget process allows member of the community to raise issues that are important for them and it could influence

budget allocations (Wubshet, 2002). Many organizations use a mix of participative and top down budgeting. This is made for two rationales First it is employed for the purpose of better coordination. It is useful to have managers participate in setting the budget and in second place for better accountability; a top down budgeting is necessary to set managers challenging goals (Ter, 2018).

2.4.2 Transparency

Wubshet (2002) designates transparency as the delivery of comprehensive, accurate, timely plus frequent information in useful formats on a country's or organizations economic condition, situations and finance and budget. Moreover; it is also about the existence of clearly spelt out rules, procedures, and forums on the foundation of which budget decisions are made. On the same manner Ter (2018) proclaimed that budgetary information have to be obtainable and reachable to the general public, open to public discussion and questions if there is any. In addition it needs to be written plainly and readably understood by the public. This is strengthened through the accessibility of statistics, and information on budget policies, yearly expenditures and outcomes that allows the public to hold the organization in this case the federation accountable and push to be more transparent, persuade citizens to participate and helps to organize the community effectively to achieve the budget target (Ter, 2018).

2.4.3 Accountability

Accountability refers to the act or condition to record the reasoning overdue all recommendations or decisions when preparing a budget. This comprises estimations of revenue and desired expenditures. It is used to ensure the budgets preparation in the most responsible way possible. Being accountable for the budget is about taking responsibility for any mistakes made or if something goes wrong with the budget (Wubshet, 2002). It is about being committed to the numbers once they have been accepted and agreed up on. Holding people accountable to their numbers is critical. If an employee is not made aware of the importance of a budget, not held accountable, their effort will probably reflect this. However on the flip side, when people are held accountable, results will usually reflect this, accountability brings consistency and alignment and encourages accuracy. In summary it refers to responsibility of decision makers and implementers with regard to budgetary process at the formulation, approval and

implementation and performance review stages to those whose interest are affected by their actions and inactions.

2.4.4 Equity and Inclusiveness

According to proclamation No 648/2009 quoted by the Ministry of Finance and Economic Development the responsibility to ensure that systems are established for planning, allocating resources and appropriation of budget which enable proper utilization of public resources. And to guarantee opportunities that will maintain to advance the wellbeing of diverse groups in any given social or political settings in terms of budgetary allocations. In relative to this , written from FDRE(2009) Budget allocations should be fair and apply to all citizens in the same way without discrimination based on gender, ethnicity, social class, geography, etc.

As Wubeshet (2002) states, resource organized for expenditure comes basically from three sources: They can be taxes, local sponsorships external aid and external loan. Taxes come or collected directly from the citizens or total companies and aid is given to the government on behalf of the people. In the same manner Sport federations and institutions are given budget in each year with the budget amount they planned but sometimes due to priorities the budget allocated to such federations are small compared to the plan they consider to implement.

To the contrary there are other sources of budget that emanate from other countries or international organizations. They provide loans that are raised in the name of the public and the whole population will be responsible for repaying them. To the contrary the budget help to perform planned activities and close the deficient on budgeting. Thus budget should not be wasted easily. Moreover; it indicates the government is accountable not only for how it spends these resources but also for budget output and outcomes. In general accountability necessitates healthy financial management system vigorous financial management legislation.

2.5 Types of Budgets

As aforementioned above budget is a financial plan of anticipated cash inflows and outflows that a business produces as well as it is a long term statement commonly involving annual reviews. And they are frequently divided as Zero based Budgeting, Static budget, Flexible budget and rolling budget. And different scholars have stated that budget is used in many organizations or companies. The kinds of budget differ from place to place in amount allocation, utilization

purpose. According to Forjalla (1993; as cited in Wubshet, 2002) there are three basically three major types of budgeting used in planning the flow of funds in to and out of the general cash flow available to government they are explained below;:

2.5.1 The line Item Budget or Function Object Budget

A line item budget is the performance of expenses in columnar form. Expenses in line item would be both projected and real from the past year. This helps t in comparison process of budgeted expenses of current year and past years. This columnar format helps managers to estimate whether budget for current year is in line with previous year's budget or more. Moreover; a line item budget is one approach to helping a business develop a financial plan. Establishing and implementing a budget is crucial to running a successful business. Several small and average-sized businesses utilize line item budgets because they're simple to do and fast to build. In this article, learn more about what a line item budget is, the key components of a line item budget and the advantages of having one(Jeilu, 2009).

The basic feature of line –item budget is the breakdown of the budget items or objects salaries, supplies, supplies equipment, services and so forth and their distribution or classification based on the purpose, administration, sport types, games, number of clubs, financial sources, budget utilization and distribution .This approach to budgeting is sometimes also referred as input budgeting. It is object function budget where an object budget is a listing of the objects of expense such as salaries , supplies and the like while a function budget classification lists of estimate of expenditure in terms of the purpose for which they are made (Ibid, 2009)

Furthermore; the line item budget is a technique used though creating and monitoring financial spending. Items are grouped by departments or costs to show which areas are using the bulk of the company's funds. The line items show specific financial data for accounting purposes, but it's typically only used for expense reporting. It can show comparisons of financial information during past, present and future economic periods.

2.5.2 Program Budgets of Planning, Programming, Budgeting (PPBs)

Budget program have got its own purpose. Program budgeting is a method of allocating budgets for a specific program or event. Budget program will arise from the objectives of the program and organizations can take from a formal step by step approach for creating program budgets and the focus of the program based on budgeting should be to take into account only program

relevant activities and resources. It includes identification and planning, estimating activity costs, program execution and resource allocation, variance and controls preparing for contingency. According to Forojalla (1993) asserts that the program budget entails setting forth certain major objectives, defining program essential to these goals, identifying resources to the specific types of objectives and systematically analyzing the alternatives available (Forojalla,1993). PPBs involve an analysis leading to the choice of preferred mix of set of proposed projects in an organizational management. These PPBs stands for three phases of procedures. It includes planning, programming and budgeting. Planning is what may be called strategy in the sense that at this point the concern is to define, using prospective studies, the set of long term objectives for which different services will be responsible. Programming is the second phase that comprised of defining the administrative steps and for organizing the necessary logistics for carrying out the set of actions in order to reach the selected objectives. The resources in terms of human resources, capital (investment) and research are determined for the duration period and covered and budgeting is the phase when the annual parts of the program are translated into annual budget, taking in to account the financial constraints.

In summary PPBS methods is to set certain major objectives, to define programs essential to these goals, and identify resources to the specific types of objectives and to systematically analyze the alternative available (FAO, 2010). The PPBs differs from line item budgets, which despite its degree of retirement and modernization, is necessary no more than a descriptive tool.

2.5.3 Zero Base Budgeting (ZBB)

The objective of Zero –Base budgeting is to reset the clock each year. The traditional incremental budgeting assumes that there is a guaranteed budgetary base the previous year level of appropriations and the only question is how much of an increment will be given. Zero based budgeting implies that managers need to build a budget from the ground up, building a case for their spending as if no baseline existed to start from zero. In addition Zero budgeting implies that managers need to build a budget from the ground up, starting at zero. When making use of zero based budgeting, the assumption is that one will be starting the new financial year with a blank piece of paper rather than using the last year’s budget, which becomes a new financial plan, having re-evaluated the entire income and spending (Jeilu, 2008).

2.6 Financial Sources

Sources of funds can be categorized using diverse ways on the basis of source of generation, period and the ownership. On the basis of source generation they are of two groups. They are internal and external sources. The internal sources are like equity share capital and retained earnings while the external earnings are financial institutions, loan from banks, preference shares, public deposits, and Trade credit. According to FAO, sourcing money may be done for a variety of reasons (FAO, 2015) .Traditional areas of need may be for capital asset acquirement, or new machinery or else new construction of new apartments or offices. A new company can raise funds of finance from the capital markets, loan stock, retained earnings, bank borrowing, government sources, and venture capital, franchising and business expansion scheme funds. Moreover, organizations always look for funding which are short term and long term purposes. They can be Retained earnings, Debt Capital and Equity capital.

In public organizations the source or fund varies from place to place and from country to country. As name shows, public income refers to the income of the government and this money is distributed to the public properly. For most sport organizations, sources of income are membership funds, event fees, program fees, fundraising, government grants, sponsorship, sales, gaming machines, hire of facilities and interest. And this supports the organizations to gain more efficient amount of financial sources.

2.6.1 Membership Funds

Different people become part of different organizations. Then these Private and Non-governmental organizations and even government organizations use resource mobilization or fundraising for the purpose of different rationale. It is good to access on resources, human resources goods and services. Financial resources like government budget, the wider International system, grants from international development agencies and structures are helpful in making the budget administration a reality. And the other way of gaining fund is multitude funding has become one of the developing features of finance to organizations. In the developed part of the world it is named social investment. Nonetheless, the membership funds are not functional in the developing part of the world. In many studies it is considered for being weak and not organized as expected.

2.6.2 Event Fees

An event can be expounded as assembly of people for a specific purpose. And it can be taken for a variety of reasons and can be any prepayment or repayment, either voluntary or involuntary, of any period's payments. The events could be paid at the beginning or end of an event. It could be prepaid or repaid. According to Silvers (2004) an event is defined as a carefully crafted in consequence of a broad spectrum of goods and services provided by the people in a specific space at a particular time. And these activities are shared by a group of people who come together with the motive to celebrate, communicate, and reunite at a specified time and place as well as with the motive people aim to gain educational or cultural enrichment or satisfying, their social, business or political responsibility (Ibid, 2004).

Sport and recreation events, whether they are organized a profit or non –profit organization, generally require participants to pay fees to take part. In normal circumstances events fees are set at a level to recoup all the costs of running events like tournaments, fixtures and other special competitions (Evans, 2016). It is the most commonly used sport raised area in sponsorship that brings budget for financial sources or sponsorship to strengthen the work of an organization.

2.6.3 Program fees

In addition to the above activities organizations hold projects and events and in detail events, sport and recreation. The organizations perform programs of a non-competitive nature. These programs may be purely for participation or for instruction of the participant which is coaching or training and sometimes induction for new trainees. Particularly in circumstances where coaches/instructors are hired, or where expensive equipment is utilized, the recreation organization must recoup costs by collecting a charge.

2.6.4 Fundraising

Fundraising is one the ways organizations gains access to money they need. In different organizations community-based organizations provide a unique role to the community because they gain such resources or the purpose of fundraising. As they play this role through the provision of certain services that are part of their mission statement which could be done through fundraising. Fundraiser became crucial parties in supporting school, sports, and other community groups in each of the small towns and major urban areas (Institute of fundraising, 2006).

Project-based funding means an organization is financed to deliver a certain project or event. Fundraising on the other hand is frequently the result of a distinct project or campaign that collects money from the public (Institute of fundraising, 2006). Fundraising is the process of imploring and gathering contributions as money or other resources, by requesting donations from individuals, businesses, charitable foundations, or governmental agencies. Generally this source of income for recreation organizations is restricted to non-profit organizations. Fundraising though activities such as art unions, raffles, pie drives and fundraising dinners are often organized to pay for the cost of interstate travel of representative teams or to fund new building projects. Fundraising often requires a "good cause" to work best.

2.7 Budget Preparation and Distribution

As mentioned above budgeting is the process of preparing, compiling and monitoring financial budgets and it is a management tool for planning and controlling a department within an organization (Jibril, 2019). Being a process, it is used by a company that needs be reliable with its organization structure and take in to account human resources. Based on this statement; the nature of business leads on the way to development and preparation of budget which involves making decisions on the allocation, use and administration of resources to achieve the organization's objectives. This also needs to have effective budgeting and series of integrated activities designed to align organizational planning, financial responsibility, accountability, authority .On these grounds budgeting helps to coordinate the allocation of resources through internal communication while it serves as a means of expenditure authorization and evaluation (Meseret, 2016). It is a process of preparing and agreeing on a budget to translate the overall objectives of the organization in to detailed, feasible plan of action (Ketema, 2015).

2.7.1 Budget Preparation

Budget is a control mechanism to assure accountability, financial integrity and legal compliance and it is a management tool to achieve operating economies and performance efficiencies and planning component to assess the overall effectiveness of government programs in meeting public service needs (Ter, 2019). Maitland (2001) asserts that the process of preparing and agreeing on a budget is a means of translating the overall objectives of the organization in to detailed, feasible plan of action. Public Budget preparation is one of the challenging tasks of organizations and needs energy, time and expense that could take months and involves different

stakeholders. The basic objectives of public budget process mostly consist of executive preparation, legislative review, modification and enactment, budget administration and post audit and evaluation.

In budget preparation, tradeoffs and prioritization among programs must be made to ensure that the budget fits government policies and priorities. And it is advantageous because it supports different activities of the organizations to be effective.

Budget preparation and maintenance is planning orientation that the process of creating a budget takes management away from its short term to long term plan, it provides clear guiding principles for managers and supervisors and is the major way in which organizational objectives are translated into specific tasks and objectives related to individual managers. It furthermore, supports large organizations consist of many people and parts to work together in a cohesive fashion. It also helps managers in identifying constraints and bottlenecks before they become major problems to the organization and it supports to forecasting and estimating the future profitability of the company, due do those reason the budgeting process forces management to focus on the future and not to be disturbed by daily crisis in the organization (Meseret, 2016). In summary ,budget are financial expressions for a period of time that sets limits, tells where and how the organization spend money and where will, spend the money , where the money will come from to pay these expenses (Jibril,2017).

2.8 Financial management in Sport

The sport field is one the institution that needs budget, financial sources, utilization and implementation of proper use that can make the practice of its activities, achievement of its own goals and objectives as well. Sport organizations or federation managers make and prepare appropriate budgeting plan. The planning supports to utilize the scarce resource of the society properly. It helps to use the budget in a proper, scientific way of allocation, distribution and allocation. According to Ter (2018) managers accomplish the task of effective financial utilization through appropriate planning for the process of resource mobilization and optimum utilization. This supports to apply the general principles of planning, organizing, directing, coordinating and controlling money so as to secure the achievement of the objective (Mbamba, 1992 as cited in Ter, 2018). Like any other organization, sport federations' needs to be aware of the budget and plan for effective and efficient utilization to meet the objective of the

organization. In the same manner, the principle of financial management in education as part of the general principles of planning, organizing, directing, coordinating and controlling money so as to secure the optimum achievement of objectives is applied (Mbamba, 1992). The sport sector needs effective and efficient

Financial capacity of a non-profit organization is the ability and potential to develop and deploy financial capital one can convert in to the training, developing generation and values of sports.. Hence, the financial management could be viewed as the development of the financial capacity of an organization over time (Bourdieu, 1986; Hall et al., 2003). However; it is depending on the organizational goals and type. The nonprofit organizations would mainly define and measure financial stability, balanced budget, funding goals (Cateuble, 1997). It is the reason why nonprofit financial performance is crucial for their survival and of interest to be analyzed. Gerard(2004) put forward three roles financial performance analysis could fulfill within a sport organization.

Financial management is an action where an organization ensures that available funds used for the accomplishment of its objectives. It is concerned with the implementation of management decision of various activities and administration of routine activities exchange within organization. And the direction and control of the expenditure of the available funds and accounts for all funds that are received and spent within an organization are part of the management process. As Dixon (1986) states, financial Management is the procedure of planning the provision, generation and management of financial resources. The Financial management must perform a number of functions as part of the general management function. Hence, the two basic functions of Financial Management functions are Financial Planning and Financial Control. Financial Planning in management planning it provides the base and orderly approach to future actions. It is the method of deciding what do with money at hand and to do it. In general this attempt leads to compressive programming and budgeting of future operation. And financial control functions from management control to assign organizational responsibility for 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 control function takes appropriate measure either to improve performance or revise planned target in terms of cost and output, described by Dixon (1986).

2.9 Financial Management Guidelines in Ethiopia

In Ethiopia, as to the mandate given to the council of Ministers, financial guidelines regarding the administration of payments and deposits of public money stated clearly in the proclamation No. 17/1997, Article 21-24 describes about the payments guidelines as follow:

Authority of payments shall be made only if they appropriated. And also Payment Vouchers shall be made unless it is adequately vouched and public bodies shall complete payment voucher for all payments in accordance with directives issued by the Ministry of finance. And List of Authorized Persons: the head of every public body shall establish and have maintained a list of employee whom he or she has authorized to sign the documents referred to in these regulations. Such lists shall be circulated to the senior financial officer of the public body, the head of the Internal Audit of the public body, and to the ministry of finance. Therefore, the Mode of payment shall be made by means of cash, check, letter of credit, bank transfers or payment orders, in accordance with directives issued by the ministry of finance whose fundamental principle is that no payment is effective unless there is a budget allocated for the disbursement or expense. Within this boundary, the organization can make the payment through cash, check, and other methods as it is stated in the proclamation. However, these payments can only be made after the proper voucher raised (Ter, 2018).

Further according to the proclamation, the organization should notify the ministry of finance and its own account and internal audit section about the lists of designated people who are actually permitted to sign on the documents and check of the organization. In the case of the receipt and deposits of public money, Article 31 and 32 clearly state the procedure of the collection and the deposits of the public money. Receipt of Public Money for every sum of the money collected on behalf of the Federal Government of Ethiopia, a serially numbered, official receipt of the ministry of finance shall be issued. And for every remittance received, including cash transfers from ministry of finance or other public bodies, whether they are in the form of cash, check bank transfer, an official receipt shall be issued to the remitter by the receiver

Contributes enormously to it. When compared with other government sectors" expenditure, education consumes a large share of over 11 all government expenditure. Thus sport contributes to sustainable development and improvement of the largest society through the production of well fit and physically strong well minded citizens. It is due the role sport plays that a given society devotes an overwhelming

amount of financial resources and it consumes the largest share of overall government expenditure.

2.10. Empirical Studies

There are different kinds of studies conducted on finance, budgeting, utilization and its practices. This section provides a summary of some of the published work on the topic here under study.

Betlehem Tolosa (2019) conducted a research on the title “Budget and Budget monitoring practices on Government Hospitals in Addis Ababa City Administration. Based on the result of the study, she recommended changing line item budgeting with other type budget (Zero based budgeting) to hospital budgeting system as well as Ministry of fiancé and Addis Ababa City Administration finance bureau need to develop hospitals guidelines based on the strategies placed.

Yesuf Ahmed (2015) has also conducted his research based on the topic” Budgeting and Budget Monitoring practice in Non-Governmental Organization (NGOs) Operating in Ethiopia. He recommended making involve those staffs who will be responsible for budget monitoring and project implementation in preparing the budget. The finding also stipulated to ensure integrity of different departments in the process of project implementation, the non- government organizations should conduct regular grant review meetings with different departments such has program, finance , logistics and human resource to ensure smooth communication and timely delivery of outputs as per planned activities in accordance with the requirements of the donor and management. It is also reported in the study budget monitoring and variance analysis to be made on regular bases in line with the monthly close of financial system to compare budget and expenditure by budget holder and finance who are responsible for managing the projects budget and activities with clear justifications and action points.

Other Scholarly work by Jebril Gerisso(2017) .His study titled: Assessment of budget management Practices: The case of Major General Hayalom Araya Military Academy”. His finding the budget management practice in the aforementioned Academy is characterized by the existence of interdependent and complicated problems that come from the unscientific planning, exaggerated budget preparation, unfair allocation of budget ,lack of open system of budget utilization and evaluation process. And the research concluded that in the organization there is a possibility to face budget scarcity and mismatch between plan and budget because of poor

planning, weak capacity and lack of transparency to implement budget, and under consideration of efficiency

Other scholarly study Geletaw Demera (2017) conducted his study on the determinants of Budget controlling in public organization taking the case of Benishangul Gumuz Regional State. And he made recommendations to be made by the organizations to better for budgetary controls. In the same manner, a research is conducted titled “Practice and challenges of financial resource management in Haddiya Zone public secondary schools by Tefferra Berhanu in 2018 (Berhanu ,2018).He recommended on purchasing activities of educational materials based on action plan, pro-forma and bidding policies, sound financial management requires that school or organizations and administrative staff establish and manage procurement/purchasing system that ensures that every spending is a proper school expense; enhance devotion and local decision making on fiancé decentralization should be strengthened; financial regulation and control should be strengthened.

In relation with Sport management there are different researches conducted before. Daniel Gebremariam (2014) studied about the status of club management in Ethiopian premier league football clubs. He made recommendations on setting clearly defined mission and objectives, electing skilled and experienced Board of Directors, Building best club management structure, developing a clearly defined job description for the employees and establishing club constitution and policies.

In similar manner Habtamu Belay (2020) has studied the challenges of financial management system in some selected Ethiopian Premier League Football Clubs. The study recommended building the capacity of the clubs, the government should involve itself strategically, business people to take trend in the dynamic sport and invest to make it a better business or more profitable venture and finance administrator have to get reliable responsibilities training on how to monitor all revenue and avenue of the clubs.

On the contrary as observed in the above there is a gap in the literature of the study here. It leads us that to consider the lack of scholarly work in the area of the study. The researcher considers lack of papers in the area. Therefore, it leads to wards working necessary research in the titled.

CHAPTER THREE

RESEARCH METHODOLOGY

Introduction

This chapter focuses on the research methodology that integrates the various techniques that is used for the study for the purpose of achieving the research objectives. The purpose of this chapter is as mentioned earlier in the organization of the study is to view general ideas and instruments about the research design and methodology on which the study is grounded. Overall, the research approach, design, methods of data collection, population of the study, sampling and sampling techniques, tools of data collection, procedure of data collection, reliability and validity and ethical consideration of the research was presented on their logical sequence.

3.1. Research Design and methodology

According to Burns and Bush (2002), research design is defined as —a set of advanced decisions that make up the master plan specifying the methods and procedures for collecting and analyzing the needed information. It supports the overall strategy that a researcher chooses to integrate the different components of the study in a coherent and logical way, thereby, ensuring it has effectively address the research problem; it constitutes the blueprint for the collection, measurement, and analysis of data.

This helps the researcher to formulate the type of data to collect for the study. These are some of the main types of research design namely exploratory, explanatory, descriptive and cross-sectional. This research adopts a descriptive research type because it enables to answer the basic questions specified in the problem statement. Descriptive research can be defined as describing some particular situation, some phenomena or something. Descriptive researches are those which define the current situation instead of inferring and making judgments (Creswell, 2007). Descriptive research is defined as a research method that describes the characteristics of the population or phenomenon studied. This methodology focuses more on the “what” of the research subject than the “why” of the research subject. Due to the nature of the research which is to be studied at one time, it’s preferred to use a cross sectional descriptive data collection method.

3.2 Approach of the Study

The use of the right research methods is like taking the right key to unlock the box, whereby research methods determine the procedure of data collection, data analysis, and interpretation (Grover, 2015). Based on the type of data research can be designed as quantitative, qualitative and mixed research. According to Creswell (2003) research method is the choice of research approach based on the nature of the assessment or evaluation. This study explores and analyzes the financial management and budget utilization and practices of EWTF. To properly address the research problem, the study applies qualitative research approach. Quirk (1979, cited in Desta, 2017) stated that the design and methodology of research is determined by the purpose of the study. Thus to properly address the research problem, the study employed qualitative research approach.

3.3. The Research Method

In this study the research method used is aimed at examining the financial sources, budgeting, distribution, utilization and practices. Then in this study to get pertinent data for the research here under study mixed or both qualitative and quantitative research methods were used. A research method could be the choice of research approach. Thus it was conducted mixed versus survey approach was used to collect the census. Hence, the study used mixed approach, census and other interviews and observations in order to perform triangulations.

3.3.1. Method of Data Collection

Proper instruments of data gathering instrument tools are helpful to make any scientific investigation and it supports the student researcher to get reliable information that enables him/her make conclusions. The data collection instruments are selected based on the research design expressed in the beginning of this chapter. The method of data collection is both quantitative and qualitative. And it is descriptive in its nature together with questionnaires, semi-structured interview, focused group discussion, and document analysis. So as the objectives of the study mainly articulated the efforts made towards improving them involve various purposively chosen people and data collection in census the data were collected from the individuals in census and analyzed qualitatively and quantitatively.

Hence application of the qualitative and quantitative method allows making interpretation to answer the above-mentioned questions (or address the research problem). According to Creswell (2003) research method is the choice of research approach based on the nature of the assessment or evaluation. Therefore in this study, qualitative method of data collection in the research employed so as to collect data and to approve finding and consequently to arrive at valid general conclusion in order to permit reliability of the study.

3.3.2. Sources of Data

This study used different sources of data. It employed both primary and secondary data sources for the collection of data. The appropriate data for the study was generated through two ways. Appropriate Data for the study was collected from both primary and secondary sources. The primary sources of the study were key informants from the federation like board members, departments, accountants and finance departments. These people were selected as primary sources for the study for their direct participation in the process and are also involved and have better knowledge about the issue at hand .Furthermore in formation to be used as triangulation are used in the study as secondary sources like documents and journals.

Population of the Study

In order to get reliable data for this study numerous sampling techniques were used. The study area at hand was selected purposively. In this respect different factors were taken to focus on the selection of the EWTF in examining the financial management because there are different yearly reports that indicate challenges in at least performance. In addition issues raised and contested at the EWTF have problems. In second place, the experience of the student researcher being a member of the federation staff and he has been worked for more than ten years with exposure of the EWTF. Therefore, the researcher believed it is possible to get deep and abundant data which helped abundant data.

With regard to since the number of the federation staff, stakeholder is very small in number data was collected from all the concerned respondents at EWTF.

Table 3.1. Target Population and Sample Size

Types of respondents	Sample Population in Number and percent (%)	Sampling Techniques	Data Gathering Instruments
Federation president	1(2.5%)	Purposive	Interview and Questionnaires
Regional Federation secretaries or presidents	10 (25%)	Availability	Interview and Questionnaires
Accountant/Finance head	1(2.5)	Availability	Interview and Questionnaires
Executives committee members	3(7.5%)	Availability	Interview and Questionnaires
Federation staffs	1(2.5%)	Purposive	Interview and Questionnaires
Federation Subcommittee members	10 (25%)	Availability	Interview and Questionnaires
Federation referees	10(25%)	Availability	Interview and Questionnaire
Federation Auditors	1 (2.5%)	Purposive	Interview and Questionnaire
Federation Staff members	3(7.5%)	Purposive	Interview and questionnaires
Total	40 (100%)		

As stated in the above table the sample population in number the federations president is one (2.5%) who is purposively selected for the interview and questionnaires and 2.5 % of the regional federation secretaries and presidents were selected based on their availability; 2.5 % of the accountants and finance head; executive committee members which is 7.5 %; federation staff 2.5 %; federation subcommittees 25 % ;federation referees 25 %;federation auditors 2.5%; and federation staff members 7.5 % were taken as subjects of the study .

3.3.3. Primary data collection Methods

To collect the primary data needed for the study the researcher used various methods of data collection including: Interviews (In depth interviews) with the managements in the Taekwondo federation, finance department and other key stakeholders ,questionnaires were supplied to the staff of the EWTF and document analysis were made towards finding integrity of the study .

3.3.3.1 Interview

According to Earl (1990; Habib, 2017) interview has two main importance's. First, it helps the researcher to get deep ideas which are in the mind of the interviewee. In this case, the researcher can get additional ideas which are not clearly presented through questionnaire. Interview can be used as one of the data gathering instruments for the study. Therefore, to find out the necessary information the following two ways of collecting data were used. First, the researcher selected

people who are well acquainted with the issue at hand and used purposive sampling in order to make the interviews. Structured interview smooth the progress of getting deep information about finance sources and budget utilization and its practices. Additionally the researcher have applied less structure interview with the key informants such as: finance managers, board members, finance string committee and accounting and departments of the federation. The main purpose of carrying out in depth interview with officials at the federation is to dig out and answer the question in what way the federation is working towards the achievement of proper finance management and budget utilization; generally to collect data on the objectives through less structure interview guide line or check list.

3.3.3.2. Questionnaires

In this part of the study, both open and close ended questionnaires were prepared and distributed to Taekwondo Club presidents, club owners, Federation board management. Rattray & Jones (2007) state that questionnaires were used to get information freely from individuals for it enables individuals to express responses that they do not want to express orally (Ratty & Jones, 2007). In addition, Open ended questionnaires were administered to get the respondents extra and unique views. The close-ended questionnaires were prepared to get the realities as their natural settings. It was random technique that could include the total number of respondents of the questionnaires which are about 30 in number.

3.3.3.3 Secondary Data

In addition to the primary data collection method the researchers used data from secondary sources including published reports, books and articles written about or emphasis on finance sources and budget utilization . The document analysis were used as instruments of data collection because the process of budgeting and its utilization and practices have always related with documents. Thus using document analysis believed to support the researcher to get information that lacked through other data collection instruments to validate other data and generally to get comprehensive information .

3.4 Sampling Design

In order to get appropriate respondent, the study used purposive sampling. This is due to the fact that in this sampling method the researcher selects a "typical group" of individuals who might represent the larger population (larger group) and then collects data on this group (Yeraswork, 2010). So the researcher identified the group, collection of individuals those are working as finance donors, finance committee, federation leaders.

Procedure of Data Collection

This study used to make the data collection for this study based of formal and professional approaches. The formal approach utilized in order to collect the reliable data, the letter was written from Addis Ababa University to the EWTF which was selected as the study or place where the study is conducted. Then with the formal approach the researcher developed contacts with the respective participants of the study who can give the necessary data and after the respective respondents who help the researcher, to gather data from the respective sources all the respondents understood the purpose of the study and gave their responses with full understanding and full consent of the respondents. In addition, all the data collected from the respective respondents who gave their responses to the questionnaires based on the agreed up on appointment the qualitative and quantitative data were collected at the spot.

Data Analysis

After the data gathering completed with the above methods of interview, questionnaires using the mixed method the researcher has arranged the questions categorically in different sort: close-ended questions data which were collected in likert scale was coded and were analyzed by using SPSS version 27. Consequently the output of the data analysis were expressed using the mean values and standard deviation. Then the triangulation of the data collected through interview and discussion from corresponding participants was narrated to come up with the interpretations.

3.4.1. Validity and Reliability of the Data Collection Instruments

Pilot Study

Questionnaire related to the research question was developed and administered to examine the financial practice and it was given for athletics federation and other private company before administering the final questionnaire. These two organizations are different from the organization but they have the same line of industry. The draft papers were given for two managers, two board members, two accountants, two staffs. Then after the draft questionnaires were collected were analyzed using the same SPSS Version 27 with test result indicated possible reliability of the items because test result is reliable if it is more than 0.65 % and above as reliable.

3.4.1.1. Validity of the Study

For the purpose of this thesis, Questionnaire related to the research questions of the study were developed and administered at the EWTF and concerned stakeholders for making pilot assessment before administering the questionnaires and then procedurally comments were collected from the thesis advisor, peers and staffs at EWTF and Advisors at Addis Ababa University Sport Science Management Department. To check the face validity key experts of financial management was invited to give their comments on the questionnaire and interview items as well as the thesis advisor commented on the items to minimize the mistakes and redundancy and keeping the sentences to proper sentence length. This helped to improve the mistakes.

3.4.1.2. Reliability of the Study

Reliability is the degree to which an item consistently measures whatever it measures. According to George and Maney (2003), reliability coefficient of likert scale is checked using SPSS 27 version Cronbach Alpha. This method used to check the reliability of questions presented under different headings. The interpretation of data were conducted based on the five scale measurements such as, Strongly agree, Agree, Undecided, Disagree and strongly disagree for the questionnaire to be filled by respondents of the questionnaires. Frequency, Percentage was used for the back ground of the respondents of the questionnaire.

. Demographic description used frequency and percentage in order to make analysis.

The researcher used questionnaire to investigate the financial sources, budget distribution, utilizations and practices of EWTF in Addis Ababa, Ethiopia. Then, the researcher assesses the reliability and validity of the questionnaire in order to get confidence in comparing the sample with help of SPSS V-22 the most frequently used Cronbach's alpha.

Table 3.2. The reliability of the items

	Types of questionnaires	Cronbach's Alpha	No of Items
1	Budget Distribution	.78	10
2	Relation with different regional federations and departments	.80	5
3	Financial revenues/incomes source	.80	9
4	Budget Utilization /Implementation	.78	8

The reliability indicated that all question items were $> .65$ and it is acceptable.

Reliability is the degree to which an item consistently measures whatever it measures. According to George and Maney (2003), reliability coefficient of likert scale is checked using SPSS 27 version Cronbach Alpha. This method used to check the reliability of questions presented under different headings. The interpretation of data were conducted based on the five scale measurements such as, Strongly agree, Agree, Undecided, Disagree and strongly disagree for the questionnaire to be filled by respondents of the questionnaires. Frequency, Percentage was used for the back ground of the respondents of the questionnaire.

Ethical Consideration

In this study efforts were made to sort the research process professional and ethical manner. Based on this, the student researcher clearly informed the purpose of the study to the participants in which it is an academic purpose. In the questionnaires and interview heading, the purpose of this thesis is expressed in the introduction part of the questionnaire and interview guide to the participants (respondents) based on the respondents consent. Furthermore, the student researcher has not personalized any of the response or did not gave leading questions of the responses of the respondents in the analysis part as well as in connecting the data analysis and finding of the studies. It also dually acknowledged the books, articles, thesis, Official reports, and other materials.

CHAPTER FOUR

DATA ANALYSIS, INTERPRETATION AND DISCUSSION

This chapter presents the results of the study with data analysis and interpretation. The part of data analysis and interpretation conducted on the information gathered from primary data sources through the distribution of printed questionnaire to EWTF employees and it is triangulated through the use of interview, open ended questions and document analysis of the finance management of the EWTF. The first part presents characteristics of respondents and the second part of the questionnaires deals with the results of the findings from the data gathered through the questionnaires, interviews document analysis and observations.

4.1 Response rate

40 staffs were in the EWTF and 36 questionnaires were distributed to EWTF and 31 questionnaires were returned. However, from 31 questionnaires collected the researcher has rejected two questionnaires because of irresponsible response. Therefore, the total response rate was 29 (80.56%) that was used to analysis the response of participants.

According to Organization for Economic Cooperation and Development (*OECD*) and Program for International Student Assessment (*PISA*) argued that the minimum response rate weighted 80% and response rate (Sturgis et al., 2006). Similarly, Saldivar (2012) noted University of Texas in a 2007 research report stated that 80-85% of response rate was good. Therefore, the study response rate according to the above was good.

4.2 Reliability test

The researcher used questionnaire to investigate the financial sources, budget distribution, utilizations and practices of EWTF in Addis Ababa, Ethiopia. Then, the researcher asses the mod fit reliability and validity of the questionnaire in order to get confidence in comparing the sample with help of SPSS V-22 the most frequently used Cronbach's alpha. The reliability of the items is presented below table 1.

The reliability indicated that all question items were $> .65$ and it is acceptable.

Table 4.1 Reliability Test

	Types of questionnaires	Cronbach's Alpha	No of Items
1	Budget Distribution	.78	10
2	Relation with clubs/departments	.80	5
3	Financial revenues/incomes source	.80	9
4	Budget Utilization /Implementation	.78	8

4.3 Respondents profile

Characteristics of respondents are used in this paper are classified in to federation staff, federation president, federations sub-committee, accountant or finance head, board member of the federation. Structured questionnaires (attached in Appendix, 1) were distributed to thirty six (36) samples through census sample which 31 were returned and 29 returned the questionnaires properly. The two papers were discarded due to irresponsible response which is full of strongly agree or disagree questions asked so as to minimize the risk of committing the error during the data analysis and interpretation. Profile of respondents of the study consists of gender; age, work experience, and work position are described below. In addition the characteristics of the respondents are presented below consistently.

4.3.1. Respondents Gender

The following diagram shows that As shown above the respondents' 24(82.8%) male were and 5(17.2%) female and this indicates that the number of female in the sector related with federation was low compared to male.

Figure 1 shows the respondents gender that participated in the study thus in terms of gender were 24(82.8%) male and 5(17.2%) female.

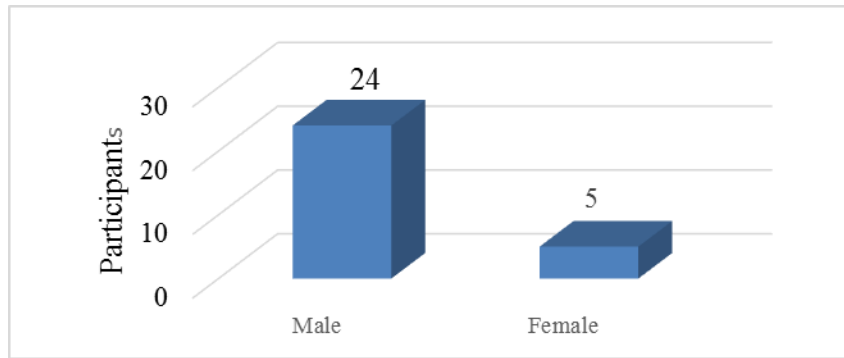


Figure 4.1: Gender Composition of Respondents

Source: Survey report (2019)

4.3.2 Respondents Educational status

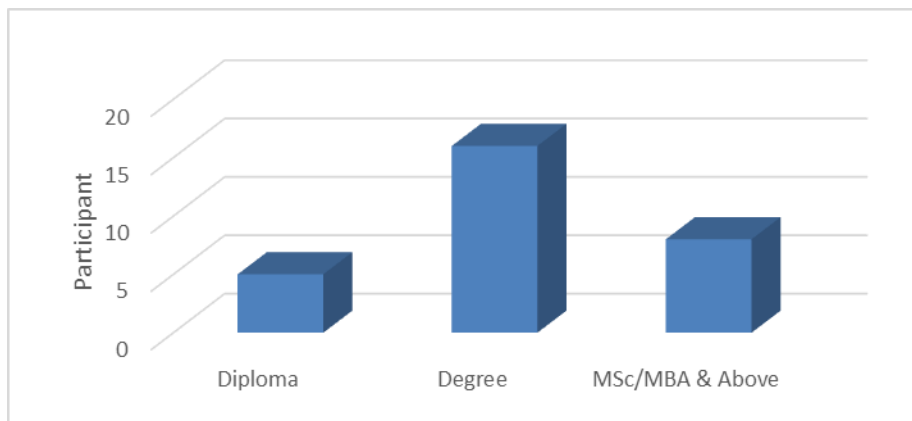


Figure 4.2. Education Levels of Respondents

In terms of level of education indicated in figure one, majority 16(55.2%) of the respondents were degree holders, and 8 (27.6%) of respondents were MSc/MBA & above holders, and 5(17.2%) of participants were diploma holders. All the managements and finance related workers in the federation are degree holders and those who are diploma holders are learning to get their first degree. In addition the federation staff, federation president, federation's sub-committee, accountant or fiancé head and board members have good knowledge of the work of the federations.

4.3.3 Age of respondents

With regard to the age distribution of the respondents as shown in the following graphical representation the majority of the respondents 11(37.9%) were above 40 years and 6(20.7%) of respondents were the age of 35-40 and 25-30 respectively. Similarly, 3(10.35) of participants were 20-25 year and similar result to 30-35 years. Hence, from the above data, it could be concluded that respondents were mature enough to responded reliable information concerning the needed responses.

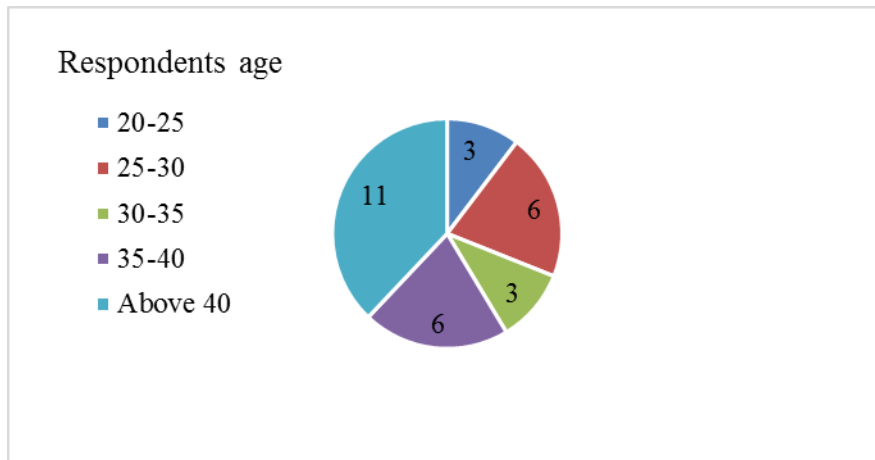


Figure 4.3. Participants Age

4.3.4 Respondents work position

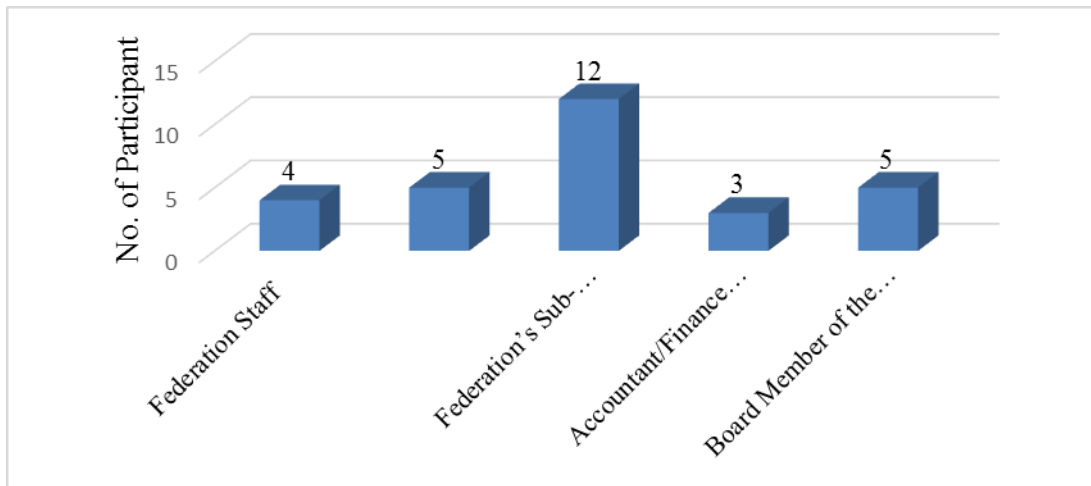


Figure 4.4. Respondents work position

In terms of respondents work position from the above figure the highest 12(41.4%) of respondents work in federation sub-committee and the second highest work position is work in

federation president office and board member 5(17.2%) for each position. There are 4(13.8%) and 3(10.3%) of respondents worked in federation staff and finance respectively. This indicates they can easily understand the questionnaires and fill the appropriate answers budget planning, preparation and actual performance, budget utilization, budget distribution and practice in the federation.

4.4 Descriptive statistics of variables

This part of the study is devoted to the presentation, analysis and interpretation of the data obtained from the census in relation to the research questions in the federation. Different participants were sources of data as shown in the above figure 4. The data gathered from those multiple sources using various instruments' were analyzed using the SPSS 22. Based on this the Respondents were asked to rating finance, budgeting and related issues of EWTF such as source of financial, budget distribution, budget Utilization /Implementation, clubs/departments attitude toward budget distribution by using the scale: 1=Strongly Disagree/never, 2. Disagree/rarely 3. Not sure, 4. Agree/ Often, and 5. Strongly Agree /Always. The resulting standard deviation of >1.0 shows that the differences in the responses received was significant.

Table 4.2 Participant rating of source of EWTF financial

No	Items		1	2	3	4	5	Mean	S.D
1	Government support	Fr.q	0	0	0	9	20	4.70	.465
		%	0	0	0	31.0	69.0		
2	Sales of products	Fr.q	10	14	1	4	0	2.00	.98
		%	34.5	48.3	3.4	13.8	0		
3	Sponsorship from Private firms	Fr.q	4	18	3	3	1	2.30	.993
		%	13.8	62.1	10.3	10.3	3.4		
4	Sponsorship from NGOs	Fr.q	4	20	2	2	1	2.19	.921
		%	13.8	69.0	6.9	6.9	3.4		
5	Sponsorship from International Association	Fr.q	6	21	0	1	1	1.89	.641
		%	20.7	72.4	0	3.4	3.4		
6	Fundraising	Fr.q	6	22	1	0	0	1.81	.483
		%	20.7	7.9	3.4	0	0		
7	Membership Funds	Fr.q	6	20	1	1	1	2.00	.877
		%	20.7	69.0	3.4	3.4	3.4		
8	Event Fees	Fr.q	2	0	0	14	13	4.26	.59
		%	6.9	0	0	48.3	44.8		
9	Program /Gate fees (Income from matches)	Fr.q	9	17	2	1	0	1.81	.736
		%	31.0	58.6	6.9	3.4	0		

Note: 1 = Never, 2 = rarely, 3 = Sometimes, 4 = Often, 5 = Always

The result on the above table shows that both statements “Government support” and “Event Fees” were the major sources of finance for EWTF; which was 100% and 93.1% of participants response were often: result mean of 4.70 and 4.26 with significant respectively. One can understand that from this most of the budget comes from the government and event fees. With regard to use of the other financial sources majority of participants respondents confirm on EWTF financial source such as program /gate fees, fundraising, Sponsorship from International Association generated are very low in amount. Indeed, majority participant’s response on EWTF financial sources like sales of products, sponsorship from private firms, sponsorship from NGOs, membership funds were below threshold because of the federations less efforts.

According to open ended responses one which means the federation gets income very low compared with those of the above source that are compared to the major source of financial as expected in order to develop firm performance. According to the interview responses obtained from the federations the federation has been trying to fulfill the budget gap by working with other stakeholders and sponsorship. But the informant suggests that the federation has no regular practice of selling different products and does not collect its income from member ship , from annual registration or registration of different clubs,. He asserts that the federation had good amount of income before however, currently the amount has decreased highly. The other informant⁰³ said that the federation has good amount of income which is about one million Ethiopian Birr yearly from sells of Dan Belts. Nonetheless, the federation could have gain more if it has worked by giving different courses that could generate source of income to the federation. In summary the federations have got many challenges of finance due to less budgeting in the federation and less efforts of creating internal income that allows the federation work more efficiently. The challenges expressed are inability to make games as much as possible.

4.4.1. Ranking of EWTF financial source

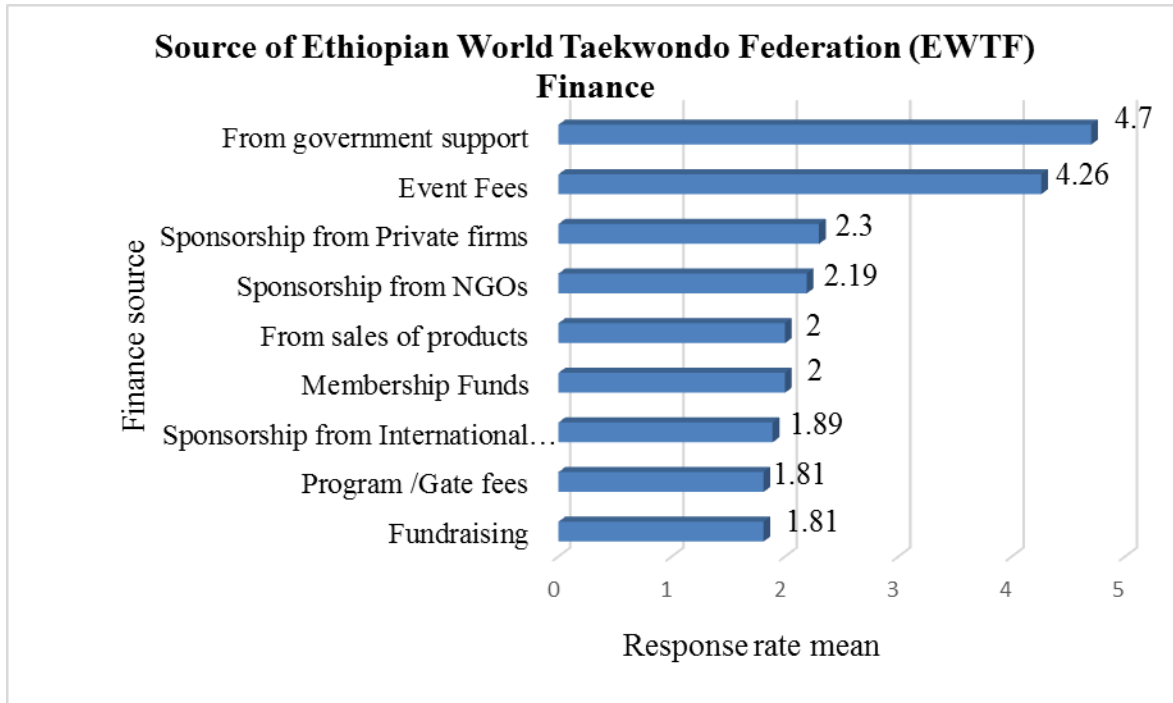


Figure 4.5 Ranking of EWTF Financial Source

As we see from the above figure and descriptive statistics government support and event fee has been the first and second ranking of money generator for EWTF. However, private and NGOs were ranking the second class to earned finance but from the participant response mean value indicated that there was very weak income generating from those organization. Open question response indicated that the organizations' have got about one million income from Black Dan sells to the clients. .Additionally, as it is seen the ranking figure other source of finance were poor to enhance EWTF development. Informant 01 said the federation is preparing plan to generate its own in the next ten budget years. Besides to the questionnaires and interviews, open-ended questions shown that there were challenges to get budget for the federation from organizations like the other similar federation because it is not much strongly advertised and practiced sport activity. In other informal discussion the government's budget takes the highest role and there is dependency on government and sometimes to sponsorships. To sum up EWTF is much dependent on financial source from the government. An interview respondents (Informant 02, May, 2021) told the federation has majorly become dependent on government

support and event fee rather than other financial sources as well as currently the federation has tendency to look for other means of gaining access to budgets.

4.4.2 Budget Distribution of EWTF

According to survey data from experts frequent budget distribution budget were observed in the federation

Table 4.3 Participant rating of EWTF budget distribution

No	Items		1	2	3	4	5	Me an	S.D
1	The budget is distributed in scientifically	Fr.q	1	4	2	15	7	3.74	1.10
		%	3.4	13.8	6.9	51.7	24.1		
2	The budget distributions are modified on the guidelines of the federation	Fr.q	0	3	1	14	11	4.11	.93
		%	0	10.3	3.4	48.3	37.9		
3	The Federation distributes the budget based on priorities	Fr.q	0	5	0	15	9	4.00	.96
		%	0	17.2	0	51.7	31.0		
4	Budgets are prepared and distributed based on the Federations demand	Fr.q	0	4	1	15	9	3.96	.98
		%	0	13.8	3.4	51.7	31.0		
5	The Budget is distributed on reliable data and estimates	Fr.q	0	8	3	10	8	3.63	1.15
		%	0	27.6	10.3	34.5	27.6		
6	There is budget distributed in equal treatment of the federations	Fr.q	0	11	1	9	8	3.48	.82
		%	0	37.9	3.4	31.0	27.6		
7	The amount of budget distributed for each activity is properly estimated	Fr.q	0	8	1	14	6	3.56	.92
		%	0	27.6	3.4	48.3	20.7		
8	The budget distribution committee discusses with the different clubs and departments before distribution	Fr.q	0	2	2	18	7	4.00	.78
		%	0	6.9	6.9	62.1	24.1		
9	The budget distribution makes assessment after distribution	Fr.q	0	5	1	19	4	3.74	.94
		%	0	17.2	3.4	65.5	13.8		
10	The federations budget distribution is equally	Fr.q	0	3	1	20	5	3.93	.79
		%	0	10.3	3.4	69.0	17.2		

Note: 1 = Strongly Disagree, 2 = disagree, 3 = Not sure, 4 = Agree, 5 = Strongly Agree

Utilization of budget successfully depends on different factors, such as the executing capability of the agencies or institution concerned (Allen and Tommasi, 2001). As per the survey result, majority of the respondents in the sample have justified that their existence of improper budget distribution in the federation. From the data analyzed on the above table the result illustrated that

the two statements to have generated inclined to agreement rather than disagreement, “The budget is distributed in scientifically” (M = 3.74) and “The budget distributions are modified on the guidelines of the federation” (M = 4.11). The agreement was 75.8% and 86.2%, respectively. It indicates that there is a practice of studied budget preparation.

With regard to “There is budget distributed in equal treatment of the federations” shows that participants were 8(11.8%) strongly agree, whereas 10(31.0%) agree, and 11(37.9%) disagree and their agreement confirm mean value 3.48 with significant. However, open question respondents noted that [...the federation has practice of term of reference each year and it will be discussed at the general assembly of the federation and there is a gap of budget preparation because the federation plans with expectation of budget from other sponsors and stakeholders. However; it has been a challenge in creating gaps.]. From this analysis, we can conclude that the annual plan of the federation is not taking available resources in to consideration to execute its plans.

In an interview held with one of the respondents that the federation distributes the budget based on priorities and the challenge emanates from the number of programs the federation have as well as it implements. The interviewee added that, the federation faces budgeting due to unfair distribution of its budget at the first quarter of the year. Apart from this the open ended questionnaire shown that the budget distribution made to federations is not equal and the numbers of sponsors from private institutions are not as large as other federations like the football federations. As noted above before the estimated budget, budget distribution committee makes discussions with at General Assembly of the Federation about estimated the budget for clubs and different departments based on specific activities in each level and department in the organization. The budget distribution committee makes discussions with the different clubs and departments of the federation before distribution. In a document analysis made the annual report of the federation indicates that the federation makes efforts to make meetings with the members of the committee every time. This indicates the preparation and distribution plan are inclusive.

In addition, 24(80.7%) of participants agreed on distributes of budget based on priorities practiced in federation that respondent’s agreement response confirms mean value of 4.00 and significant. Nonetheless, from a document analysis that the federation plans to execute a given plan and gives plans in priorities because it faces challenges and deficiency.

Regarding the budgets preparation and distribution based on the Federations demand as it is shown in table 2 above shows that majority 24(80.7%) of respondents agreed; result mean value of 3.96 which was significant. From this, we can conclude that the annual plan of budget of the federation is based on their demands they have at hand. However; Informant Two asserted that the budget preparation is not administered professionally and costs run over are considered the basic challenge at practice.

Regarding, budget distributions' reliability and estimation 8(27.6 %) of the respondents have equal agreement and disagreement rate while 10 (34.5 %) suggested the budget preparation is reliable and is made on better estimation. It was more reliable in the federation; the majority of the budget distribution was equal for each club and departments in the organization. Informant three told that there is a problem of reliability in each year's budget preparation because of high cost run over. It indicates that there is no reliable goal of financial activities to be performed in budget years because of many gaps.

Concerning the budget distribution in equal treatment of the federations 11 (37.9%) as it is shown in table 2 above have strongly disagreed. It indicates the Federation have gap in treating federations. Contrary to this, remarkable number of respondents which accounts about 9(31.0 %) responded that the budget distribution is in equal treatment by the federations. From this we can conclude that either there is equal treatment or unequal treatment that leads to say there inconsistent process of treatment.

With regards to amount of budget distribution in the federation the budget distribution committee discusses with the different clubs and departments is more accurate that is about 88%. It is clear as aforementioned above the process of planning the term reference at general assembly of the federations. And to the most of sub committees have the copy of the federations a plan.

Concerning the federations made budget distribution the respondents made assessment that is about 79 % agree and less degree of 17.2% rejected the budget distribution .From this analysis we can draw that the Federation has practice of examining the distributed budget in quarterly, half year and yearly by auditors and at general assembly. An open questionnaire response revealed that there is strong budget control and assessment every year.

The sum result regarding the budget distribution of EWTF indicates that the federation has good budget distribution and controlling process. However it has faced challenges in executing the plans as well. In addition there needs effective improvements in planning and executing the general plan at hand .Ironically, the organization had good practice and experience on budget distribution based on management rule and procedures as well as organization performance indicated that above the threshold of the mean. In short, the performance and the practice of organization on budget distribution has been very satisfied.

4.4.3 Relation EWTF with clubs/departments

Table 4.4 Participants rating of related EWTF with clubs/departments

N o	Items		1	2	3	4	5	Mean	S.D
1	The clubs/departments, regional federation and sub-committee have good relation with the federation	Fr.q	1			13	13	4.37	.84
		%	3.7	0	0	48.1	48.1		
2	The regional federation and sub-committee are equally treated and seen	Fr.q	1	6	1	10	9	3.74	1.26
		%	3.7	22.2	3.7	37.0	33.3		
3	The budget allocation is provided on time as promised /planned	Fr.q	1	4	1	19	2	3.63	.97
		%	3.7	14.8	3.7	70.4	7.4		
4	National federation provide fast service for regional federation and sub-committee	Fr.q	0	1	0	20	6	4.15	.60
		%	0	3.7	0	74.1	22.2		
5	The federation provides training to the clubs in financial management	Fr.q	8	11	1	4	3	2.37	1.36
		%	29.6	40.7	3.7	14.8	11.1		

Note: 1 = Strongly Disagree, 2 = disagree, 3 = Not sure, 4 = Agree, 5 = Strongly Agree

The above table result shows the relationship between national federation, regional federations and departments in different ways. National federation was strong relationship with regional federations / departments, and sub-committee. As indicated in table three more than 48.1 % and 48.1 % strongly agreed and agreed that the departments, regional federations and sub-committee have good relation with the federations. This indicates there is a well-established relationship between the federation and its structures, Informant three told, the federation is good at managing differences and conflicts immediately.

Regarding the regional federations and sub-committees equal treatment by the Federation, there is dispersion of values which is 3.7% ,22.2 %, 3.7%, 37.0, % and 33.3 %.which is strongly disagree, Agree, Neutral, Agree and Strongly disagree respectively. These shows there are different views of regional federations' sub- committee treatment are of different degree. On Interview discussion Informant Two said, the relation between the federations and sub-committees are effective and good enough.

Concerning the budget allocation provided to the regional federations, departments and sub-committees development of having good relations most of the respondents asserted, there is a good relation between the three federations which is about 96 %. In open questionnaire, it is stated the federation has developed good interaction through open door policy with the clubs, departments, sub-committees and good relation with the federations. From this it could deduced there is good relation between the federations with its structures. Moreover; national federation provide fast and quality service for clubs/ departments, regional federation and sub-committee. In addition, national federation provided equal treatment for all regional, clubs/departments service, and sub-committee.

The question “national federation provide budget allocate promised and distribution on time with in the schedule and plan for all level of stakeholders” is responded with dispersed list of answers. The dispersion indicates difference of budgeting. Apart from this we can deduce that though there is weak distribution of budget to the regional states on time due the unnecessary utilization of the budget at the first quarters of the budget years.

In relation with giving fast service for regional federation and sub-committee the federations have good credit from the respondents. Therefore we can conclude the federation has good interaction unlikely to the budget shortage caused problems. Contrary to this the federation is weak in providing training to the clubs in financial management .It is about 70% respondents told there is less chance of getting such opportunities. The training committees plan or include training in the budget however application is measured less because of budgeting problem.

Generally, respondent's response result based on the above table revealed that there was good relationship between national federation and clubs/ departments, regional federation and sub-committee on providing service, justify equality, allocated budget and distributed on the

promised time. Contrary, national federation was poor relationship with clubs/ departments, regional federation and sub-committee on the issue of financial management training.

4.4.4 Budget Utilization /Implementation

Table 4.5 Participant rating on Budget Utilization /Implementation

N o	Items		1	2	3	4	5	Mea n	S.D
			Fr.q						
1	Budget holders utilize their approved budget based on their plan	Fr.q	0	3	0	22	2	3.85	.72
		%	0	11.1	0	81.5	7.4		
2	Budget Utilization reports are consistent with the plan	Fr.q	2	5	1	16	3	3.48	1.16
		%	7.4	18.5	3.7	59.3	11.1		
3	Shortage of budget affects budget utilization	Fr.q	1	2	0	18	6	3.96	.94
		%	3.7	7.4	0	66.7	22.2		
4	Budget allocated each activity is sufficient to address essential needs	Fr.q	4	20	0	5	0	2.21	.90
		%	13.8	69.0	0	17.2	0		
5	Budget is reasonably distributed to different programs	Fr.q	3	11	0	11	2	2.93	1.26
		%	11.1	40.7	0	40.7	7.4		
6	Budget utilization concentrates on cost reduction and not on value creation	Fr.q	0	7	2	14	4	3.56	1.05
		%	0	25.9	7.4	51.9	14.8		
7	The federation faces budget shortage during the budget year	Fr.q	5	15	2	7	0	2.38	.93
		%	17.2	51.7	6.9	24.1	0		
8	There is clear distribution of responsibilities for budget utilization in the EWTF	Fr.q	0	4	2	16	5	3.81	.921
		%	0	14.8	7.4	59.3	18.3		

Note: 1 = Strongly Disagree. 2 = disagree, 3 = Not sure, 4 = Agree, 5 = Strongly Agree

As it is shown on table four above budget implementation statement, budget holders utilized the distributed budget effectively that approved based on their plan 81.5 %, and 7.4 % agree and strongly agree respectively while 11.1 % of the respondents' have disagreed on the opinion with the underutilization of budget during the period. Informant Four stated that there is a budget gap in the federation and the holders use properly as well as report gaps in the finance management. On other hand budget utilization reports consistency with the plan the responses are disperse that indicates numerous responses given towards it. The practice does not have equal or consistency.

The two above statement result indicated that participants response agreement confirm result mean shows that above the threshold. However, respondents' response shows that the factor affecting of effective utilization of budget was shortage of budget and it was affected to address essential needs of activities based on budget allocated. Because of budget was not reasonably distributed to different programs to meet essential needs of activities. Therefore, as we seen the result of the table revealed that national federation, clubs/departments were concentrated on cost reduction and not on value creation. There was clear distribution of responsibilities for budget utilization in the EWTF, while the organization was faced shortage of budget at the beginning of the budget year.

Generally, the above table result illustrated that despite of shortage of allocated budget, organization was utilized allocated budget effectively and reported based on the plan. Which means essential activities that need more budgets was left due to shortage of budget at the beginning of the budgeted year.

In summary, there is challenge of allocation of budget for all concerning body and no means to measure the utilization process it difficult to think of efficiency in budget utilization. Therefore, we can prove the four questions asked cannot be guarantee in utilizations and practices and distributions.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMENDATIONS

Within this chapter the summary of the major findings, conclusion drawn from the analysis and recommendations that the researcher suggests and assume operational in improving the budgeting, finance sources, utilization and practices in EWTF.

5.1. SUMMARY OF MAJOR FINDINGS

At first chapter of this study the researcher has asked and explained the statement of the problem in relation to investigates the financial sources, budget utilization, distribution and practice of EWTF. In order to make the examination possible the following four questions were asked.

1. What are the financial sources, income and revenues of the EWTF?
2. What are the budget distribution and utilization practices of the federation?
3. Does the EWTF budget distribution and utilization affect the development of the sport? If so, in what manner it affects?
4. What are the different clubs or departments attitude towards the efficiency of EWTF budget distribution and utilization for the development of the taekwondo sport?

Moreover, these questions were answered after the literature review in chapter three shown existence of gap in the EWTF and other sources. And based on questionnaires the analysis and findings were made by the researcher using questionnaires distributed on census to the respondents who are purposively selected. In addition to supplement information gathered through quantitative data were analyzed in frequency, percentage, SD were used. To make triangulations interviews, discussions and observation as well as document analysis were conducted. Therefore, the analyses of the thesis were made then justify the following major findings.

Regarding the financial sources of the federation most of the federations finance sources for EWTF comes from government support event fees. In addition, it gets more than one million birr from DAN Belt sells in each year. On the contrary the Federation has not utilized other means effectively. The gap indicates the EWTF has less degree of use of program /gate fees, fundraising, Sponsorship from International Association are low. And the federations have gaps need to be closed on working to get sales of products, sponsorship from private firms,

sponsorship from NGOs, membership funds were below threshold because of the federations less efforts. In summary the federations have got many challenges of finance due to less budgeting in the federation and less efforts of creating internal income that allows the federation work more efficiently. The challenges expressed are inability to make games as much as possible.

Regarding budget distribution of EWTF, majority of the respondents in the sample have justified that their existence of improper budget distribution in the federation and that the annual plan of the federation is not taking available resources in to consideration to execute its plans. The federation budget distribution committee makes discussions with the different clubs and departments of the federation before distribution. The estimated budget, budget distribution committee makes discussions with at General Assembly of the Federation about estimated the budget for clubs and different departments based on specific activities in each level and department in the organization. The budget distribution is made on priorities and the government makes the annual plan of budget of the federation is based on their demands. Moreover, the budget preparation is reliable and is made on better estimation. It was more reliable in the federation; the majority of the budget distribution was equal for each club and departments in the organization.

There is also that either there is equal treatment or unequal treatment that leads to say there inconsistent process of treatment. Regarding the assessment of budget usage the Federation has practice of examining the distributed budget in quarterly, half year and yearly by auditors and at general assembly. The sum result regarding the budget distribution of EWTF indicates that the federation has good budget distribution and controlling process. However it has faced challenges in executing the plans as well. In addition there needs effective improvements in planning and executing the general plan at hand .Ironically, the organization had good practice and experience on budget distribution based on management rule and procedures as well as organization performance indicated that above the threshold of the mean. In short, the performance and the practice of organization on budget distribution has been very satisfied.

Relationship between the national federation and clubs/ departments, regional federation and sub-committee on providing service, justify equality, allocated budget and distributed on the promised time. Contrary, the national federation was poor relationship with clubs/ departments, regional federation and sub-committee on the issue of financial management training.

Regarding the budgeting practices it is found that the above table result illustrated that despite of shortage of allocated budget, organization was utilized allocated budget effectively and reported based on the plan. Which means essential activities that need more budgets was left due to shortage of budget at the beginning of the budgeted year. There is challenge of allocation of budget for all concerning body and no means to measure the utilization process it difficult to think of efficiency in budget utilization.

5.2. Conclusion

The EWTF is a one of the sport federations in the Federal Republic of Ethiopia that is supplied its budget from government and works for the public's entertainment. And this federation has its management and programs that helps it to plan budget and accomplish its plans. The main goal of this study was to conduct examination of the EWTF's financial sources, budget distribution, utilization and practices. The main purpose of this study was to present implications regarding the financial management of the federations. Therefore, the following conclusions have been drawn from the results of analysis related to the basic question of the study.

With Regard to In order to make proper investigation the student researcher has employed use of primary and secondary sources. And detailed discussions with census elected people as well as use of such interviews were conducted with four informants, document analysis and majorly use of questionnaires. The then the data was presented, analyzed and interpreted systematically. The major findings indicated that the federation have major challenges in working to independency from the governments support or create other means of generating income but it has good opportunities to generate such opportunities.

In relation to the federation budget distribution of EWTF indicates that the federation has good budget distribution and controlling process. However it has faced challenges in executing the plans as well. In addition there needs effective improvements in planning and executing the general plan at hand .Ironically, the organization had good practice and experience on budget distribution based on management rule and procedures as well as organization performance indicated that above the threshold of the mean. Regarding the relationship between national federation and clubs/ departments, regional federation and sub-committee on providing service, justify equality, allocated budget and distributed on the promised time. Contrary, national federation was poor relationship with clubs/ departments, regional federation and sub-committee

on the issue of financial management training. Contrary, national federation was poor relationship with clubs/ departments, regional federation and sub-committee on the issue of financial management training.

Concentrating budgeting utilization or implementation there is challenge of allocation of budget for all concerning body and no means to measure the utilization process it difficult to think of efficiency in budget utilization. Therefore, we can conclude that the four questions asked cannot be guarantee in utilizations and practices and distributions.

5.3. Recommendations

The whole process of budgeting and utilization needs to be scientific and needs over all achievements of the federation and it performance. Thus, this study focused on identifying the financial sources, budget distribution, utilization and practices that the budget to be properly used for proper functioning of the federation. Therefore based on major findings of the study the following recommendations were forwarded;

1. The federation has to work in order to improve the source of the federation. There are of course unutilized sources of income for the federation. It is good if the federation uses the budgeting by producing products, collect money from club membership, provide public participatory budgeting, apply good practices of access to sponsorship, collecting from membership, and give trainings or short term trainings to stakeholders and work through interface to give trainings. The rationale is it makes the federation independent from others
2. Budget distributions have to be done by professional finance expert than sport field experts to minimize the gap. In addition the federation should plan in executing available resources in to considerations to execute its plans. It has to give the priorities and develop consistency
3. The federation has to work to enhance its relation with clubs and regional federations through giving trainings and develop its efforts to give financial management trainings.
4. The federation has to work to close the gap in its budget plan and utilization by looking for more additional sources of income and give priorities.
5. In order to advance budget management process the management of the EWTF have to make itself ready to prepare annual plan and budget depending on scientific ways and make proper assessment of extra concentration or avoid on one group of programs.

6. Develop to use new technological sponsorship like football Betting. In the same manner the federation can plan to gain its source through preparation of different games at different stages. Since Ethiopia is having growing relations with countries like Korea, China and other Eastern countries it could help in deepening people-to-people diplomacy or sport diplomacy.
7. The federation has to cooperate with different individuals and stakeholders to improve the observed challenges with different systems. It needs to engage different scholars and professionals to give trainings, providing manuals, involving different people including the researcher at hand.

Further Recommendation

The researcher likes to recommend the EWTF to conduct researches which are formal and professional with cooperation to institutions like World Taekwondo Federation and well-suited universities like Addis Ababa University. It is for good if the EWTF cooperates with universities and opens such departments that could bring more financial sources.

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Appendix I

**Addis Ababa University
School of Graduate Studies
Sport Science Management Department
Questionnaire to be filled by the respondents**

Dear respondents:

My name is Adisu Hurgessa . I am studying Masters of Arts in Sport Science Management in Addis Ababa University in the School of Physical Education. The main purpose of this questionnaire is to conduct study on “financial sources, budget distribution, utilizations and practices of Ethiopian World Taekwondo Federation (EWTF)’. Your responses are so important for the effectiveness of this research. Therefore, you are kindly requested to give your honest response.

Objective: This questionnaire is designed to collect primary data about the financial sources, budget distribution, utilizations and practices of Ethiopian World Taekwondo Federation (EWTF) for partial fulfillment of M.A in Sport Science Management.

General Instruction

- ✓ Writing your name on the questionnaire is not needed
- ✓ Please write briefly your response for open ended questionnaire.
- ✓ Please give appropriate response based on your head and branch office experience/context.

Confidentiality: All information will be kept confidential and used only for the academic purpose. If you have any queries concerning with the questionnaires, please contact me at the following addresses:

Name: Adisu Hurgessa Mobile Phone- +251911203806

Email: Adisuhur@gmail.com

Thank you in advance for your cooperation.

Instruction I

General Information of Respondents

Educational background 1) Diploma (2) First Degree 3) MSc/MBA & Above

Year of Experience 1) 1-5 year 2) 6-10 Year 3) 11-15 year
4) Above15 years

Position 1) Federation Staff 2) Federation Secr/President 3) Federation’s Subcomm
4) Accountant/Finance head 5) Board Member of the federation

Gender: Male Female

Instruction II

Specific Questionnaire

Please put thick Mark (√) in the appropriate space provided, 5=strongly agree, 4=agree, 3=Neutral, 2 =Disagree and 1= strongly dis-agree in the table below to indicate your level of agreement.

S.n	Regarding to the financial revenues/incomes of Ethiopian World Taekwondo Federation (EWTF)	Alternatives(√)				
		Strongly Dis-Agree	Disagree	Neutral	Agree	Strongly agree
1	From government support					
2	From sales of products					
3	Sponsorship from Private firms					
4	Sponsorship from NGOs					
5	Sponsorship from International Association					
6	Fundraising					
7	Membership Subscriptions					
8	Membership Funds					
9	Event Fees					
10	Program /Gate fees (Income from matches)					

S.n	Statement Related with Budget Distribution of the Federations	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
10	The budget is distributed in scientifically					
11	The budget distributions are modified on the guidelines of the Federation					
12	The Federation distributes the budget based on priorities					
13	Budgets are prepared and distributed based on the Federations demand					
14	The Budget is distributed on reliable data and estimates					
15	There is budget distributed in equal treatment of the federations					
16	The amount of budget distributed for each activity is properly estimated					
17	The budget distribution committee discusses with the different clubs and departments before distribution					
18	The budget distribution makes assessment after distribution					
19	The federations budget distribution has limitation					

Statement Related with National Federations' relation with sub-committees and Regional state's Federations.

S.n	Statement Related with clubs/departments attitude	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
20	The Federal Federation have good relation with the Regional States Federation and Subcommittees					
21	Both Regional States and Sub Committees are considered/ threated equally					
22	The budget is distributed on the planned time					
23	The Federation provides prompt services to Regional Federations and Sub-committees					
24	The National Federation provides Trainings to the Regional State Federations and subcommittees					

S.n	Statement Related with Budget Utilization /Implementation	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
25	Budget holders utilize their approved budget based on their plan					
26	Budget Utilization reports are consistent with the plan					
27	The federation faces budget shortage during the budget year					
28	Shortage of budget affects budget utilization					
29	Budget allocated each activity is sufficient to address essential needs					
30	Budget is reasonably distributed to different programs					
32	Budget utilization concentrates on cost reduction and not on value creation					
33	There is clear distribution of responsibilities for budget utilization in the EWTF					

Appendix II

Interview Questions to purposively selected respondents

1. What are the basic financial sources of the EWTF?
2. What are the budget distribution practices in the EWTF and what are the limitations in the distribution or allocation?
3. What methods are applied in the EWTF to ensure the effective budget Utilization?
4. How does the Federation and management make Budget Monitoring?
5. In your Opinion, what does clubs/departments attitude towards EWTF budget distribution and utilization?

የአዲስ አበባ ዩኒቨርሲቲ የድህረ ምረቃ ትምህርት ክፍል የተፈጥሮ እና የኮምፒውቴሽንና ሳይንስ ኮሌጅ የስፖርት ሳይንስ ዲፓርትመንት

ውድ መልስ ሰጭዎች

የዚህ መጠይቅ ዋና አላማው በኢትዮጵያ ወርልድ ቱኔንዶ ፌዴሬሽን ውስጥ ያለውን የፋይናንስ ምንጭና የበጀት አመዳደብና አሠራር ጋር በተያያዘ መረጃ ለመሰብሰብ ሲሆን እርስዎም ትክክለኛና እውነት የሆነ መልስ እንዲሰጥ እየጠየኩ የእርስዎ መልስ ለዚህ ጥናት ውጤታማነት ከፍተኛ አስተዋጽኦ ያረጋል። የሚሰጡን መረጃዎች በሚስጥርነት የሚያዙ ሲሆን ለትምህርታዊ አላማ ብቻ የሚውሉ ናቸው።

አመሠግናለሁ።

መመሪያ 1

- በመጠይቁ ላይ ስምዎትን መፃፍ አያስፈልግም
- ውስን መልስ ለመስጠት በደረጃ መለኪያዎች ውስጥ ይህችን (✓) ምልክት ይጠቀሙ።

የግል መረጃ

የግል የጎላ ታሪክ/ዳራ

- የትምህር ዳራ (2) ዲፕሎማ (2) የመጀመሪያ ዲግሪ (3) ማስተርስና ከዛ በላይ
- የሥራ ልምድ (1) 1-5 ዓመት (2) 6-10 ዓመት (3) 11-15 ዓመት
- (4) 15 ዓመት በላይ
- እድሜ፡- ከ20 በታች ከ20-25 ከ25-30 ከ30-35 ከ35-40 ከ40 በላይ
- የሥራ ምድብ መጠሪያ (1) የብሔራዊ ፌዴሬሽን ሠራተኛ
- (2) የክልል ፌዴሬሽን ፀሐፊ ወይም ፕራዚደንት
- (3) የብሔራዊ ፌዴሬሽን ንዑስ ኮሚቴ
- (4) የብሔራዊ ፌዴሬሽን የሂሳብ ባለሙያ ወይም ሀላፊ
- (5) የብሔራዊ ፌዴሬሽን የሥራ አስፈጻሚ አባል
- የታ:- ወንድ ሴት

በተሰጠው ሣጥን ውስጥ የራይት ምልክት (✓) ያስቀምጡ

- 5 በጣም እስማማለሁ 4 እስማማለሁ 3 ገለልተኛ
 2 አልስማማም 1 በጣም አልስማማም

የኢትዮጵያ ወርልድ ቲንዶ ፌዴሬሽን የፋይናንስ ገቢውን በተመለከተ

I	የኢትዮጵያ ወርልድ ቲንዶ ፌዴሬሽን የፋይናንስ ገቢውን ከየት ያገኛል?	5	4	3	2	1
1	ከመንግስት ድጋፍ					
2	ከምርቶች ሽያጭ					
3	ከግል ድርጅቶች					
4	መንግስታዊ ካልሆኑ ድርጅቶች ስፖንሰርሺፕ					
5	ከአለም አቀፍ ፌዴሬሽን ስፖንሰርሺፕ					
6	ገንዘብ በማሰባሰብ (ፈንድ ሬዚንግ)					
7	ከአባልነት ምዝገባዎች					
8	ከተለያዩ ገቢዎች (ለምሳሌ ዳን ፈተና ወዘተ)					
9	ፕሮግራሞች በማዘጋጀት ከበር ላይ የሚገኝ ገቢ (ከትኬት ሽያጭ)					

II	ከፌዴሬሽኑ የበጀት ስርጭት ጋር ተያያዥነት ያለው ጥያቄ	5	4	3	2	1
10	በጀቱ በሣይንሳዊ መንገድ ተሰራጭቷል					
11	የበጀት ስርጭቱ በፌዴሬሽኑ መመሪያ ላይ ተካቷል					
12	ፌዴሬሽኑ ቅድሚያ ለሚሰጡ ጉዳዮች ቅድሚያ እየሰጠ በጀቱን ያሰራጫል					
13	ፌዴሬሽኑ ፍጎትን መሠረት ባረገ መልኩ በጀቶች አዘጋጅቶ ይሰራጫል					
14	በጀቱ የተሰራው በአስተማማኝ መረጃዎችና እና ግምቶች ላይ ነው					
15	በጀቱ ሁሉንም ባለድርሻ አካላት እኩል በማየት የተሰራ ነው					
16	ለእያንዳንዱ የፌዴሬሽን እንቅስቃሴ የተሰጠው በጀት መጠን በትክክል ተመድቧል					
17	በጀቱን የመደበው አካል ከባለድርሻ አካላት ጋር ተወያይቷል					
18	በጀቱ ከተመደበ በኋላ ግምገማ ያደርጋል					
19	የፌዴሬሽኑ በጀት ስርጭት ውስንነት አለው					

III. ብሔራዊ ፌዴሬሽን ከክልል ፌዴሬሽኖች እና ንዑሳን ኮሚቴዎች ጋር ያላቸው አመለካከት

	ብሔራዊ ፌዴሬሽን ከክልል ፌዴሬሽኖችና ንዑሳን ኮሚቴዎች ጋር የተዛመደ ጥያቄ	5	4	3	2	1
20	ብሔራዊ ፌዴሬሽን ከክልል ፌዴሬሽኖች እና ከንዑሳን ኮሚቴዎች ጋር ጥሩ ግንኙነት አለው					
21	የክልል ፌዴሬሽን እና ንዑሳን ኮሚቴዎች በእኩል ደረጃ ይታያሉ					
22	በጀቱ በሰዓቱና ቃል በተገባው ጊዜ ይቀርባል					
23	ብሔራዊ ፌዴሬሽን ለክልል ፌዴሬሽን እና ንዑሳን ኮሚቴዎች ፈጣን አገልግሎት ይሰጣል					
24	ብሔራዊ ፌዴሬሽን ለክልል ፌዴሬሽን እና ንዑሳን ኮሚቴዎች በፋይናንስ አስተዳደር ሥልጠና ይሰጣል					

IV	ከበጀት አጠቃቀምና አተገባበር ጋር የተዛመደ ጥያቄ	5	4	3	2	1
25	በጀቱ የተሰጣቸው በጀታቸውን በእቅዳቸው መሠረት ይጠቀማሉ					
26	የበጀት አጠቃቀም ሪፖርቶች በእቅዱ ጋር የተጣጣሙ ናቸው					
27	ፌዴሬሽን በበጀት አመቱ መጨረሻ የበጀት እጥረት ገጥሞት ያውቃል					
28	የበጀት እጥረቱ የበጀት አጠቃቀሙን ይነካል					
29	የበጀት ምደባው ለእያንዳንዱ እንቅስቃሴ በቂ ነው					
30	በጀቱ በተገቢው ሁኔታ በተለያዩ ፕሮግራም ተሰራጭቷል					
31	የበጀት አጠቃቀሙ ገንዘብ ቅነሳ ላይ ያተኮረ እንጂ እሴት በመፍጠር ላይ አይደለም					
32	በኢትዮጵያ ወርልድ ቲኪንዶ ፌዴሬሽን ውስጥ ለበጀት አጠቃቀም ግልፅ የሃላፊነቶች ስርጭት አለ					

V. ለተመረጡ መላሾች ብቻ የተዘጋጁ የቃለ መጠይቅ ጥያቄዎች

1. የኢ.ወ.ቴ.ፌ መሰረታዊ የገንዘብ ምንጮች ምንድናቸው?
2. በኢ.ወ.ቴ.ፌ ውስጥ የበጀት ማከፋፈያ አሰራሮች ምንድን ናቸው? እና በስርጭቱ ወይም በምደባው ላይ ያሉ ውስንነቶች ምንድናቸው?
3. ውጤታማ የበጀት አጠቃቀምን ለማረጋገጥ በኢ.ወ.ቴ.ፌ ውስጥ ምን ዓይነት ዘዴዎች ተተግብረዋል?
4. በፌዴሬሽን ሠራተኞች አመራሩ የበጀቱ ቁጥጥሩን እንዴት ያካሂዳል?
5. በእርስዎ አስተያየት የክልል ፌዴሬሽኖች የተለያዩ ንዑሳን ኮሚቴዎች የፌዴሬሽንን የበጀት ስርጭትና አጠቃቀም በተመለከተ ምን ይላሉ?