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The Performance of Charities& Societies in Ethiopia

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This is to certify that the research Project prepared by Aweke Degu, entitled; The performance of Charities & Societies in Ethiopia submitted partial Fulfillment of the requirements for the Degree of Executive Business Administration (EMBA) complies with the regulations of the University and meets the accepted standards with respect to originality and quality.

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DECLARATION

I, the undersigned, declare that this research project is my original work and has not been presented for a degree in any other University, and that all sources of materials used for the study have been duly acknowledged.

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ACRONYM

AAU	-	Addis Ababa University
CCRDA	-	Consortium of Christian Relief & Development Association
CS	-	Charities & Societies working in Ethiopia
CSA	-	Charities & Societies Agency
CCSE	-	Consortium of Charities & Societies in Ethiopia
CoBE	-	College of Business & Economics
CSO	-	Civil Society Organization
	-	CSP-Civil Society Proclamation
Dev't	-	Development
NBE	-	National Bank of Ethiopia
NGO-	-	Non-Governmental organizations

ABSTRACT

The performance of Charities and Societies in Ethiopia

Purpose-The purpose of this research project is to measure the performance of charities and societies in the country. That is, currently there is a contradictory idea that CSs performance isn't effective& efficient among the community; government, and scholars.

Design/methodology/approach-The research project analyzes and interoperates the performance of CSs in the country based on standards developed in the area.

Findings- The performance of CSs in the country is effective, efficient, relevance to their stakeholders while they aren't financially viable to accomplish their established objectives due to a limit on foreign finance utilization provision and weak culture of the community in engaging at charitable activities.

Originality/value-The research project outlines ways to improve financial viability problems by increasing foreign & domestic fund utilization, and admin & program cost appropriation provisions in CS proclamation. And also CSs must adhere to the interests of donors, implement cost effective procedures, and be responsible & accountable to interests of their stakeholders.

Key words of the study are- performance measurement, effectiveness, efficiency, relevance, financial viability, political& administration factors, economic factors, technological, social, and cultural factors.

Paper type-Research project

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I. INTRODUCTION

1.1 Background of the Research

The analysis of organizational performance is a crucial step in the organizational assessment process. Yet, measuring performance is one of the most problematic issues in the field of organizational theory (Steers, 1975; Zammuto, 1982; Handa and Adas, 1996). While there are a number of approaches to assessing organizational performance, there is little consensus as to what constitutes a valid set of criteria. In the 1950s, performance was referred to as the *extent to which an organization as a social System fulfilled its objectives* (Georgopoulos and Tannenbaum, 1957). In the 1960s and 1970s, Yuchtman and Seashore (1967) defined performance as *the ability of an organization to exploit its environment to access scarce resources*. In the 1980s and 1990s, as constructivist thinking became more standard in organizational theory, it was recognized that identifying organizational goals is more complex than first thought. A measurement of organizational performance needs to involve the perceptions of the organization's multiple constituencies or stakeholders, including those who work within the organization (Hassard and Parker, 1993). In other words, the concept of organizational performance is, at least in part, individually constructed. The influence or power of different stakeholders determines which performance message is dominant. Broadly speaking, the organizational development literature discusses performance at four levels:

- The individual employee (performance appraisal)
- The team or small group (team performance)
- The program (program performance)
- The organization (organizational performance).

In this research project framework, I reserve the concept of organizational performance for the overall organizational result (the combined results of individual, team and program performance).Every organization has work to do and some way of measuring and communicating how well it does this work.

Amid all these levels and layers of complexity, what are the elements that should be assessed?

In analyzing the performance of an organization? I attempt to integrate the various schools of thought and devise a multi-dimensional and comprehensive framework for understanding organizational performance that is useful in analyzing any organization. These are the internal and external standard factors. The internal standard factor compromises the following four main elements: *effectiveness, efficiency, Relevance and financial viability while the external standard factor includes political, administrative, economical, technological, social, and cultural variables.*

In the past there were many theories developed to measure performance even if they were not enough to include all factors to assess organizational performance effectively & efficiently. They tried to assess organization performance only by applying limited internal and external standard factors such as organization effectiveness, efficiency, owner, and donor interest. However, recently organizational performance assessment theory (A frame work for improving performance,2002 published by International Development Research Center/Inter-American Development Bank) was developed by Charles Lusthaus, Marie-Helen Adrien, Gray, Anderson, Fired Carden, George Plinio Montalvan that enable to assess organization performance comprehensively.

Likert scale items measure opinions and perceptions of participants on latent variables under investigation. Whether such a scale is in 5 or 7 point, it is a quantitative measurement. In spite of this nature of Likert scale instruments, they can be analyzed both qualitatively and quantitatively. It is qualitative when frequencies and percentage analyses are done. The analysis becomes quantitative when inferential and robust statistical tools such as ANOVA, MANOVA, and COVAS, Regressions, Path Analysis, SEM and likes are applied. Qualitative data obtained from subjective opinions has to come from a normal sample, then, the accuracy of the conclusions will depend on the quality of the questions and the meaning of the questions.

Likert (or similar other scales, like 'semantic differential 7-point scale) scale is usually for measuring qualitative variable. We try to quantify qualitative constructs, for further quantitative analysis. ''Perception', Serv-Qual, attitude measurements are common examples, where these scales are of common use. Likert scales are used to measure perceptions of respondents with reference to the construct under measurement. To measure how respondents perceive these constructs a likert scale is used. The total score for a Likert scale is considered at a high-level of measurement, assuming the scale is valid and reliable. (File://F:/Does%20using%20a%Likert-scale%20 (1%20-5) %20to%20measure%20make%20the%20study%quantative.htm)

Charities and societies are institution, which are established exclusively for charitable purpose and give benefits to the public. Charities and societies include civil society and non-governmental organizations (CSP, 2009; P-4529).

1.1.1 Civil society

Civil society is a concept usually interpreted to mean many things to many actors of development and beyond.(Willets (2001) defines it as "civil society is complex contested term, usually referring to all people, their activities and their relationships that are not part of the process of government. It may also be used to cover all process other than government and economic activity"

Willets (2005) further asserts civil society to encompass all public activity, by any individual, organizations or movements, other than government employees acting in a governmental capacity. In the broadest sense, it encompasses all social, economic, cultural and political relations, but the emphasis is usually on the political aspects of these relations. Thus it can be used in reference to any level from the local to the country as a whole or even global interaction.

1.1.2 Non-Governmental Organization

Some describe NGOs as 'community based voluntary organizations that help themselves and serve others at local level, national and international levels' (ODA, 1990 :81); others as vehicles for 'democratization' and essential components of a thriving 'civil society', which in turn are seen as essential to the success of the agenda's economic dimensions' (Moore ,1993) or as 'formal organizations', and as such, they emerged when a group of people organize themselves into a social unit that was established with the explicit objective of achieving certain ends and formulating rules to govern the relations among the members of the organization and the duties of each other' (Frantz,1987:122).The term continues to escape simplistic definitions and it is difficult to provide precise and commonly accepted definition. However, a Non-governmental organization (NGO) is any non-profit, voluntary citizens' group which is organized on a local, national or international level. Task-oriented and driven by people with a common interest, NGOs perform a variety of service and humanitarian functions, bring citizen concerns to Governments, advocate and monitor policies and encourage political participation through provision of information. Some are organized around specific issues, such as human rights, environment or health. They provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements. Their relationship with offices and agencies of the United Nations system differs depending on their goals, their venue and the mandate of a particular institution.

The term "non-governmental organization" or NGO came in to currency in 1945 because of the need for the UN to differentiate in its charter between participation rights for intergovernmental specialized agencies and those for international private organizations. At the UN, virtually all types of private bodies can be recognized as NGOs, they only have to be independent from government contract not seeking to challenge governments either as a political party or by a narrow focus on human rights, non-profit making and non –criminal (Willets, 2001).

NGOs are a new phenomenon. Although they were the oldest Community Based Organizations (CBOs), within a globalized and modern world, with their new functions, roles, highly qualified personnel and organizational structures they have become essential structures of all types of societies. To understand the role and function of NGOs, it is necessary to examine their historical roots. Many NGOs are involved in what can be termed 'care and welfare' (Korten, 1990:115) activities inherited from the charitable work or philanthropy that flourished in the industrial countries from the 19th century onwards. The second historical root of today's NGOs is addressing the deeper causes of disadvantage by advocating change and raising public awareness of issues. When NGOs were largely concerned with care and welfare activities they carried out their activities in fields where government did not, or was unable to operate (Yazıcı, 1993). This situation refers to the rise of liberal, social, political, and economic development of societies. It would seem that the emergence of NGOs and the development process of liberalism go together. They are both the cause and the outcome of each other. Therefore dramatic spread of NGOs should have to be evaluated in both broader and narrow contexts. When we look at it globally it can be explained that:

The explosion of NGOs has been happening in the context of a world which has been over the past few decades, characterized by rapid, complex and often unpredictable political, institutional, environmental, demographic, social and economic changes, which show no sign of ending which the past decade in particular has seen dramatic changes at global level that have been a fundamental impact on societies everywhere. (CWF, 1994: 10)The explosion in NGO movement is caused and affected by challenges that have occurred in the theory and practice of what is broadly termed ‘development’; the process improving the conditions and prospects of people and nations.

According to Edwards and Hulme, since the end of Cold War in 1989, bilateral and multilateral donor agencies have pursued a ‘*New Policy Agenda’* which gives renewed prominence to NGOs and GROs in poverty alleviation, social welfare and the development of civil society (1996:961). NGOs are seen as the preferred channel for social welfare. They were seen as the integral part of a thriving civil society and an essential counterweight to state power.

The NGO growth can be seen also as one manifestation of new thinking about the role of government. Thus governments have turned to NGOs to the more of the providing presentation, decentralization, and localization are parallel manifestations of the same general trend sometimes as a result of these trends, but sometimes simply of their own evolution, people and communities have through forming local NGOs, taken their own initiatives. Just as governments frequently feel disempowered by globalization, people too feel disempowered and want to respond. The NGO explosion is also directly related to minimizing the direct role of government in the economy. It is argued that, because of their supposed cost-effectiveness in reaching the poorest, official agencies support NGOs in providing welfare services to those who cannot be reached through markets.

Non-governmental organizations play an increasingly important role in international development. They serve as a funnel for development funds both from individual donors in wealthy countries and from bilateral aid agencies. At the same time, NGOs are frequently idealized as organizations committed to "doing good" while setting aside profit or politics—a romantic view that is too starry-eyed. Development-oriented NGOs, which have existed for centuries, have played a growing role in development since the end of World War II; there are currently 20,000 international NGOs. This research project argues that the strengths of NGOs and their weaknesses easily fit into economists' conceptualization of not-for-profit contractors. Key concepts include:

- Strengths of the NGO model produce corresponding weaknesses in agenda-setting, decision-making, and resource allocation.

- The increased presence of NGOs can be explained by 3 factors: a trend to outsource government services; new ventures by would-be not-for-profit "entrepreneurs"; and the increasing professionalization of existing NGOs.
- As NGOs increasingly produce their own funding and develop their own professionalized class, it is appropriate to expose them to greater market forces beyond donor preferences.
- The use of aid vouchers allowing beneficiaries to purchase private goods and services is one tool for introducing more market forces.

Development is a continuous transformation of culture, political, social and economic conditions, patterns or situations of a region, society or country considered under developed. Poverty is often linked with underdevelopment, and it should consequently be alleviated by development or developmental initiative (Spickeretal, 2006:23). Actors in development can be broadly categorized as state and non-state actors (Rostow, 1995:47). According to Rostow, state is the forerunning stakeholder that partakes in developmental endeavors. But the limited financial resources of the state limit its ability to undertake a full-fledged developmental initiative.

Here comes the much needed assistance from non-state actors. Non-state actors have a focused approach on a certain area of need in the society. They usually build on voluntary help from various parts of the society and also aggressively act to ultimately come up with huge financial resources. The predominantly active section of the non-state actors comes from non-governmental and civil society organizations.

Ethiopia has a long tradition of informal community based organizations like ‘Ider’ and “Equb” self-help associations that operate at the local level and offer mutual socio- economic support to their members. Formal civil society that is organization with legal personality is a recent development since 1930 first established as faith based organizations.

During the more than half a century from the 1950s to 2009 some 3822 non-governmental organizations were registered to operate in Ethiopia in various areas. The new charities and societies agency, since its establishment in 2009, has re-registered 3,084 national and international Charities and Societies (CSs). (CSA, 2017 Annual Performance Report)

The research project planned to assess the performance of CSs in the country based on a sample drawn from a population of CSs working in more than five regions and city administration. The justification to select the study population to be CSs working in more regions is that working in more regions would help to acquire the necessary experience & exposure to implement projects & programs properly as there are differences in infrastructure facilities, the availability of trained personnel and regulatory bodies support. And hence, the total study population, CSs working in more than five regions, is 404 among 3,084 registered CSs. However, it is impossible to made sample selection criteria based on program activity due to lack of organized data. Therefore, the study applied sample selection criteria based on CSs type working in the country. As you can observe from CSs summary table below, there are seven types of CSs working in all region & city administration. As calculated to determine sample size in part three based on Taro Yamane calculation method out of the total CSs working in more than five regions in the country, 404 CSs population, 200 CSs samples were selected proportionally from each CS category for the purpose of assessing the performance of CSs in the country.

Summary of Category of CSs by Regions

	Number of Regions where CSs are working								Sample saize	
CSs Category	From 1-5 Regions	In six Regions	In Seven Regions	In Eight Regions	In Nine Regions	In Ten Regions	In Eleven Regions	Total CSs	Total Population	Selected Sample
Adoption Foreign Charity	43	2	2	2	1	1	2	53	10	5
Consortiums	22	7	3		4	2	14	52	30	15
Ethiopian Charity	88	6	3	3	2	1	4	107	19	10
Ethiopian Resident Charity	1,905	55	26	19	10	12	46	2,073	168	83
Ethiopian Resident Society	72	8	4	1	2	1	4	93	21	10
Ethiopian Society	252	29	10	15	1	8	18	333	81	40
Foreign Charity	298	20	16	9	7	4	19	373	75	37
Total	2,680	127	64	49	27	29	107	3,084	404	200

Source: Ethiopioan Charities & Societies Agency(CSA)

Since 2009 CS activities are governed by charities & society's proclamation, regulation and directives to undertake sanitization of right, humanitarian and developmental activities in the country. According to the law CSs are required to have registration every three years, present financial & fiscal report, and renew working license annually. And also the proclamation changed former names of Non- Governmental Organization (NGO) and Civil Society Organization (CSO) into Charities and Societies.

The objectives of the proclamation is to enact a law in order to ensure the realization of citizens' right to association enshrined in the Constitution of the Federal Democratic Republic of Ethiopia; and to aid and facilitate the role of Charities and Societies in the overall development of Ethiopian peoples. And also the objectives given for charities & societies Agency in the proclamation is very limited and includes only the Agency to enable and encourage Charities and Societies to develop and achieve their purposes in accordance with the law; to create a situation in which the operation of Charities and Societies is transparent and accountable; and to ensure that Charities and Societies operate legally. (CS proclamation, 2009)

The objectives' endorsed in the proclamation are too general to indicate what is expected from CSs and to be used as working directives in the area. It gives more attention to managing CSs rather than showing functional directions CSs should follow to implement developmental undertakings. As a result, the research project forced to apply theoretical standards developed to measure CSs performance in the country.

1.2 Statement of the Problem

The participation of Non-governmental organizations in developmental undertaking of the country is long been started at around 1930. However, NGO's performance are critically questioned by the government that they aren't effective, efficient, relevant to its stakeholder (established objectives), and finical viability. And also the majority of CS and scholars equally questioned the lack of conducive environment (strict or tight charities &society's regulation and the regulatory body procedure) to undertake NGO's work in the country. (Government performance evaluation of NGO, s& SCO, s, 2008)

The performance of CSs in the country blamed to have problem of effectiveness. The majorities of programs & projects undertaken by CSs are lacking to meet their objectives and to solve targeted problems. The main causes of the problems that are expected to be lack of standard beneficiary service & performance result, leadership, strategic planning, structure, human resource development & management, process management, and information & data analysis (monitoring & evolution).(Government performance evaluation of NGO, s& SCO, s, 2008)

And also, the majority of the performance of CSs in the country very criticized for not to be efficient in their activities to achieve their objectives. The main problem thought to be encountered in this regards are lack of cost-effectiveness, resource management, transparency, and accountability.(Government performance evaluation of NGO, s& SCO, s, 2008)

Moreover, the performance of CSs in the country is not relevant to both donors and the community interest, that is, they are not relevant to requirements and expectations of their stakeholders. Even if NGO's are required to stay relevant to their stakeholders and reconcile their difference, however, the Government believes that the following major problems are encountered in the sector. These are lack of stakeholder satisfaction, innovation & adaption, and scope up with legal frame work. (Government performance evaluation of NGO, s& SCO, s, 2008)

Furthermore, the performance of CSs in the country is questioned for not financially viable to generate enough finance to accomplish their established objectives. Some of the main problems in this regard are unable to be prospers/profitable, lack of diversity & reliability of different funding sources, and financial management (the ability of managing cash flow).(Government performance evaluation of NGO, s& SCO, s, 2008)

In addition to CS internal problems mentioned above, CS performance in the country believed facing external (environmental) problems such as limited financial resources mobilization from foreign sources, and unfair classification of program & administration cost; and strict or tight Procedure of Charities & Societies Agency.(Perspectives and experience on and possible consequence of the 2009CSP on CS in Addis Ababa)

Based on the above available information there are contradicting ideas in the performance of CS sin the country that the government argument of weak contribution and performance of non-governmental organizations, and in the other side's NGO'& scholars critics of strict or tight regulation & procedure, however, there is little or no general, organized and inclusive investigation done by independent body before in the area.

1.3 Research Objective

The objective of this research project is to assess the performance of charities & societies in the country and to come up with constructive recommendations that would help to improve service delivery of the sectors; and to serve as baseline information for further studies in the area. And also the research project tried to give independent answer for the dispute between/among the government, CS and scholars assertion on CS performance in the country.

1.4 Research Questions

The research project would try to answer main question in the sector such as:

1. How effective & efficient CS activities in the country?
2. Are CSs' relevant to stakeholders & beneficiaries interest?
3. Are CSs' activities are financially viable to meet their established objectives?
4. How well Charities & Societies proclamation implemented?
5. Are there conducive environment to carry out CS activities in the country?

1.5 Significance of the Research Project

As tried to indicate in the literature review part, I couldn't come across national experience of charities & societies performance formally investigated by independent body to identify their contribution (strength & weakness) for the welfare of the community. And hence, this research project would fill the gap by providing the level CS performance in the country, and serve as baseline for further study in the sector.

1.6 Scope and Limitation of the Research Project

The scope of this research project is measuring CS performance in the country based on internal & external standard factors. However, detail performance indicators and global factors aren't included in the research project due to high level of resource requirement. And also because of considerable amount resource requirement the research couldn't include fiscal performance evaluation of CSs. Moreover, due to respondents unwillingness it is impossible to conduct censes study; furthermore, due to lack of formally organized periodical fiscal report the research project couldn't include the fiscal contribution of CS in the country.

1.7 Organization of the Paper

The paper of this research project proposal has five major parts. The first one is introduction which includes background of the study, statement of problem, research question, significance of the study, scope & limitation of the research, and organization of the paper. The second part elaborate literature review, and the third part describe research design and report assessment result. Part four present data gathered, analysis and interoperate data based on standard criteria seated. Finally, part five presents summary and forward recommendation.

II. LITERATURE REVIEW

Performance measurement is generally defined as regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs. (file:///F:performance_measurement_definitions.pdf)

Organizations' in the public and private sectors around the world are struggling with their performance measurement systems. In particular they are finding it difficult to develop cost-effective, meaningful measures that drive performance improvement without leading to undesired negative consequences. Given all this confusion, a clear performance measurement definition can help managers go in the right direction and focus on what really matters.

Indeed, as Gaster (1995, p. 21), referring to quality in public services, says, "Definitions are important: they drive the whole implementation process". The most quoted performance measurement definition is Neely et al.'s. (2002, p. xiii) "the process of quantifying the efficiency and effectiveness of past actions". While this definition emphasizes effectiveness as well as efficiency, it is unlikely to make managers stop and challenge their performance measurement systems and gives little indication as to what they should quantify or why. The definition I recommend is "evaluating how well organizations are managed and the value they deliver for customers and other stakeholders" (Moullin, 2002, p. 188). This definition gives much more guidance to people involved in performance measurement. In particular, it encourages them to consider the extent to which organizations' measure the value they deliver to their customers and

whether it covers the main aspects of how performance is managed. There is a deliberate circularity within the definition. Because performance measurement is itself part of how an organization is managed, it too has to provide value to customers and other stakeholders. Performance measurement has become something of an industry in recent years. Many organizations' spend millions of pounds providing a myriad of measures, making it difficult for managers to pick the ones that really matter.

Based on these major issues that charities and societies activity literatures were reviewed and presented below.

2.1. Empirical Framework

2.1.1. NGO's Performance Assessment

Recent years have seen development NGOs making significant efforts to show how they are performing, a trend impelled by three factors:

- Stricter requirements attached to official aid, which is a fast-growing proportion of NGO funds;
- doubts about NGO claims to be more effective than governments;
- Almost without exception, NGOs are finding it very difficult to come up with sound, cost-effective methods to show the results of their development activities, or even to demon-striate their effectiveness as organizations. These difficulties arise both from key features of the aid system, and from the nature of 'non-profits'.

2.1.2. Demonstrating development performance

The difficulty in measuring the development performance of NGOs stems from the basic incompatibility between the assumptions on which the aid system is based and the actual process of socio-economic change according to Alan Fowler (Development in practice volume).

1. Development: line a river subcontinent change the aid system is founded on the idea that there are deficits - of knowledge, money, skills - in the South that need to be made good by transfers from the North.
2. The typical mechanism used to make such transfers is the development project. It is implicitly assumed that each organization has sufficient control to ensure a coherent translation of Northern resources into Southern benefits. Put simply, the project approach treats development as a linear production process. In technical terms, to deliver the goods, projects have to function as closed systems - systems which can be protected from undue external influence. Only if this holds true can performance and accountability be sufficiently assured and measured.

As resources move down the aid chain, several things happen which undermine the project approach, and hence limit our ability simply to tie resources and activities to NGO performance in terms of development?

- The number of interested parties increases, and each brings a different perspective on what is, or should be, going on. Each also has self-interests and internal dynamics which affect the ways in which resources are handled.
- The numbers of uncontrollable external forces operating on the project accumulate with each link in the chain, and they interact on each other in dynamic and unpredictable ways.
- The time scales over which results can be seen or measured tend to increase when moving from outputs to outcomes and then to impacts.
- The many factors which determine human well-being or development status are inter-related, as for example in the effect of the level of women's education on fertility rates.
- The further one moves from tangible NGO outputs to impacts on people's lives, the more significant become less tangible factors. In other words, where it matters most is at the end of the aid chain human development results from a complex mix of non-linear processes which are largely determined by non-project factors. This means that the actual change in people's lives is contingent: it is an open system, determined by and dependent on many things. NGO projects are only one part of larger processes of change. Projects are not the cause of development: far greater forces are in play. Sustainability demands that externally supported processes must become part and parcel of larger economic, political, social, ecological, and other systems. To be effective, projects must be fully integrated into their surroundings, both contributing to and drawing room them.

2.1.3 Assessing development performance: difficulties and possibilities

This situation creates two critical difficulties in assessing operational performance. Firstly, the measures of development are very complex, containing both tangible or physical elements and intangible factors of human and organizational processes and capacities. Secondly, the possibility of attributing the cause of change to an NGO's work is very restricted. At present, two distinct approaches - one 'scientific' (such as Carvalho and White 1993), the other 'interpretative' (such as Marsden et al. 1994) - are being followed to tackle these areas of difficulty. The former involves a systematic hunt for all sorts of observable indicators, (proxy) measures, and agreed baselines. In this, attributing the cause of change to NGO support relies on comparisons with other (control) groups. The interpretative or contextual approach consent-rates on gathering and in some way recon-ceiling the contending perceptions and measures which are specific and meaningful to the diverse actors involved, now increasingly referred to as 'stakeholders'. To do this, participatory methods are usually adopted, whereby people define what measures are significant to them and later assess the degree to which the NGO's support has contributed to change. Each approach has merits and limitations. The question for managers is whether there is a cost-effective way of combining the better of the two - given that the project model for funding is not going to be dropped, while the nature of development as contingent change is not going to alter just because of the way in which aid is allocated. One way of doing this is to integrate Logical Framework Analysis (LFA, or 'log frame') and Objective Oriented Planning (OOP) with 'multiple stakeholder negotiation' (INTRAC and South Research, 1994). Here, the linear method of LFA is subjected to the diverse perspectives and experiences of those who would be tied together in the aid chain. Scientific and contextual or interpretative methods become interwoven. Moreover, undertaking an LFA in this way can itself have positive effects. If 'stake-holders' take ownership of the initiative, potential conflicts can be identified before instead of afterwards, once people's behavior shows that they were not motivated or did not agree. This enhances the scope for interaction, and the mobilization of local resources. A major challenge in this approach is to identify the 'right' participants: people who can truly represent the interests of those with a legitimate interest in externally supported initiatives. For NGOs, this usually means enabling those who are marginalized to gain a 'seat at the table' in the development dialogues from which they are excluded, or in which they are included only as an 'input' to other people's plans. Strengthening the capacity of marginalized groups to engage with the more powerful in processes whereby key decisions are negotiated and control is shared is an important step in their empowerment, though difficult and not free of conflict. However, adopting this hybrid methodology often calls for modifications to existing organizational cultures and practices. (https://www.jstor.org/stable/4029356 as seen 09/01/2018)

2.1.4 Assessing organizational performance

In addition to showing what they achieve in terms of development projects, NGOs also need to assess their effectiveness as organizations. This section examines problems in assessing the performance of 'non-profits', and describes attempts being made by some NGOs to do this. What makes an NGO 'bottom line'?

1/The first thing we must determine the source of criteria against which non-profit organizational performance should be assessed.

2/The second task is to set standards and carry out the assessment. Measuring the overall performance (or capacity) of development NGOs, rather than of the projects they implement, is relatively new in the arena of international aid. For now, pointers have to be sought by drawing on work done on other types of 'non-profits'. In 1979, Rosbeth Moss Kanter reviewed the wide range of conceptual dilemmas, practical difficulties, contending principles, and different methods adopted in attempts to determine non-profit effectiveness, productivity, and performance. And also a decade later, organizational guru Peter Drucker (1990) used a different analysis to reach essentially the same conclusions, namely that:

- Performance must be contextually determined and interpreted.
- Questions should form the basis of the assessment approach.
- Standards must derive from the various constituencies that the organization serves.
- The process of organizational assessment should be participatory. A later approach to assessing Northern 'non-profits' relates their performance to the 'contract culture' which is shaping their role, position, and behavior (Smith and Lip sky 1993; Hawley 1993), and which is rapidly permeating the aid system (OECD 1993). Here, measurement of performance is linked to quality of service (Lawrie 1993). These analyses discuss the difficulties of identifying an unambiguous non-profit 'bottom line', even when the organization’s purpose is reasonably straightforward or example providing a direct welfare service such as running a home for old people, or shelter for homeless people. Development NGOs are faced with an additional obstacle, since the 'product'

of their endeavors- for instance, sustainable development for poverty alleviation - is not produced by NGOs at all, but by (poor) people themselves (Lewis, et al. 1989). Yet another complication arises for NGOs because, in the South, the funds they use are normally derived from foreign sources, a phenomenon not known in the North. This separates the political relationship between giver and receiver, and means that there is no recognized system by which the (dis)- satisfaction of those served can be fed back to the funder, except via the NGO itself.

- In other words, an alternative, separately mandated avenue for verifying the development NGO's own appraisal is not naturally available. In the North, local or national political processes can serve to monitor the overall performance of a 'non-profit'. It thus follows that 'non-profit' performance must be judged from the perspectives of those who affect or are affected by the organization's behavior. No universal standard can be applied. The NGO bottom line is the effective satisfaction of the rights and interests of legitimate, recognized 'stakeholders'. It is important to recognize, in stating this that rights and interests usually have to be negotiated and agreed; they are seldom clear-cut or static. A significant consequence is that the principle of diverse 'stakeholder' involvement in assessing development work must be similarly applied to the definition and evaluation of an NGO's organizational effectiveness. This calls for some form of social accounting of multiple claims, uses, and interests.
- Each year, together with the financial audit, the social audit is presented to the Annual General Meeting, along with proposals on how to tackle standards that have not been met, and improve on those which have.
- It is an opportunity for mutual learning between key 'stakeholders' into a permanent headache and potential source of awkward publicity, when expectations are too far apart to be satisfied. Enabling 'stakeholders', who seldom otherwise meet, to come together and listen to the incompatibility of the demands they are placing on an NGO can be a healthy experience for all concerned. And, if located within the right process, such encounters can make

a positive difference to the way the NGO functions. This is particularly true for turning North-South NGO relationships into effective partnerships. In sum, the key to NGO organizational assessment appears to lie in identifying and applying as performances standards the factors and criteria which relevant people are likely to use when making a judgment. This approach to the problem of judging the organizational performance of 'non-profits' looks promising, and now needs to be tested with development NGOs.

2.1.5 Performance Assessment Cautions and speculative conclusions

What is doubly rewarding about an approach which uses 'stakeholder performance assessment' is that it simultaneously resolves most of the difficulties which NGOs face in satisfying demands for functional and strategic accountability(Edwards and Hulme 1994: 18- 23). NGOs adopting the strategy should be able to kill two large birds with one stone. What needs to be borne in mind is that NGO 'stakeholders' are not similar, and seldom are they equal. They are commonly characterized by contrasts in their attitude towards, power over, or reliance on the NGO in question. These differences derive in part from basic contradictions inherent in the role of development aid in relation to the functioning of the global politico-economic system, of which poverty and marginalization are one product. They certainly differ between the perspectives of North and South, and men and women. To make a success of a 'stakeholder' approach requires NGOs to be more explicit about whose views count more or less than others'. While not easy, such choices are made implicitly anyway. The issue is to be open about the 'trade-offs' being made, and whom they benefit. There is little doubt that external pressure and internal concerns will continue to push NGOs to demonstrate their effectiveness, and hence their value as agents of development. And, given the consistent trend to go beyond governments in interactional development, it is likely that the methods adopted will stretch along a continuum from simple participatory project appraisal, at one end, to full 'stakeholder determination of NGO performance criteria and assessment of its success in meeting these, at the other. The extensive literature on NGOs and development, and analysis of the few impact-studies conducted to date, lead us to speculate that by the end of the century many NGOs, if not most, will be found clustering between the 'people as project-input' end of the performance-assessment spectrum and a middle point pivoting around the LFA/OOP approach, which itself may have evolved to embrace organizational as well as project performance. Development Today's evidence suggests that not many NGOs will be operating on the basis of performance criteria negotiated with and between their diverse 'stakeholders'. Yet to be credible, this may well be the standard against which professional NGOs have to be judged in future.()

In summary the traditional ideas surrounding organizational performance were limited to the concepts of effectiveness and efficiency—that is, the organization must meet its goals within an acceptable outlay of resources. However, continued study of organizations increasingly suggests that their performance also incorporates the way they relate and remain relevant to their stakeholders, as well as their ability to attract resources for both the short and long term. To ensure its performance over extended periods of time, the organization must develop and implement appropriate strategies, and its activities and services must remain realistic and connected to stakeholder needs. When an organization's endeavors are not relevant or are too far-reaching and costly, organizational survival is at risk.

2.2 National Experience

2.2.1 NGO'S in Ethiopia

Ethiopia has a long tradition of informal community based organizations like the "Idir" and "Equb" self-help associations that operate at the local level and offer mutual socio-economic support to their members. Formal civil society that is, organization with legal personality is a recent development.

Modern civil society organizations were first established as faith based organizations in the 1930s, and beginning in the 1990s, welfare organizations like the Red Cross started to operate in Ethiopia. As a result of the 1973-74 and 1984-85 famines, many more non-governmental organizations (NGOs) emerged with a focus on relief and humanitarian services. It was after the downfall of the Derg regime in 1991 that saw NGO numbers substantially increase (ICNL, 2009:7).

In February 2009, the government adopted the Proclamation that Provide the Registration and Regulation of Charities and Societies (CSP),which is Ethiopia's first comprehensive law governing the registration and regulation of NGOs. Most human right advocacy organization and

NGO's themselves blame the law that it restricts NGO's that receive more than 10% of their financing from foreign sources to engage in all human rights and advocacy activities

Currently there were 2,940 CSOs as of May, 2017(in 2017,174 new CSOs were registered, 104 CSOs were closed, and 133 involuntarily failing project implementation due to lack of funds). The Charities and Societies Agency has amended the guideline on appropriation of administrative and operational costs of NGOs ("70/30" regulation), so that salaries, transport fees and training related costs are now considered "project costs. "This change is responsive to concerns raised by charities and societies.

2.2.2 Contribution of NGOs to Ethiopians Development

1. Resource Mobilization

CS fiscal activities carried out in the country are reported directly both for Charities & societies Agency, sect oral ministries, and /or regional bureaus based on their contractual agreement. Even if the research project plan to include general fiscal and financial contribution of NGO's undertaking in the country, however, neither Charities & Societies Agency nor sect oral ministries/bureaus prepare periodic fiscal report independently or inclusive with other programs. Due to this limitation the research project Couldn't include the fiscal work, nevertheless, it is tried to show CS financial contribution to the country welfare development based on the information gathered both from National Bank of Ethiopia (NBE) and Ministry of Finance and Economic Cooperation (MFEC), detail data's of remittance, export items and annual budget are fund at the appendix part.

Fiscal year	NGO's transfer('000)	Export earnings ('000)	Private individual('000)	The country yearly total budget('000)	NGO'S Transfer share of thecountry yearly budget	Over Export earnings
2003	14,513,171.00	44,525,565.00	30,839,180.50	87,265,577.83	16.6	32.6
2004	23,668,700.00	54,494,767.30	33,631,549.50	121,202,871.42	19.5	43.4
2005	21,602,759.00	54,350,347.20	45,300,633.30	141,513,595.28	15.3	15.7
2006	20,964,278.00	62,242,999.50	58,099,432.00	156,556,757.29	13.4	13.5
2007	22,192,721.20	59,860,381.10	76,297,936.70	187,920,798.83	11.8	12.4
2008	43,037,137.20	59,726,300.60	84,222,555.00	236,065,196.81	18.2	72.1
Total	**145,978,766.60**	**335,200,360.70**	**328,391,287.00**	**930,524,797.46**	**15.7**	**43.5**

AS shown in the above table, a comparison between export earnings and earnings from CS transfers reveals the importance of the latter to the country's economy and development efforts. Currency earnings to the country through transfer from CS have been higher than earnings from coffee experts for six years in discussion. During 2003-2008 E.C. CS average financial contribution in the country development and/or hard currency earning has a share of 43.5% of the total export earnings and 15.7% share of the country budget.

2. Contribution to National Policy

Desegregation of roles and engagements of NGOs provide a good frame work for analyzing and summarizing their contribution to development and good governance.

According to Desalegn et.al (2008) the following are the main contributions to national policy and program directions:

- Some NGOs promoted strategic activities for strengthening capacity of government to provide effective leadership.
- Some NGOs promoted initiates strengthening partnership and collaboration between NGOs and Government at different layers.

- Some promoted activities/ strategies that are meant to emerge as alternative or complementary to the prevailing or established governmental strategies at the specific time.
- There are NGOs engaged in promoting activities for enhancing benefits of Ethiopia from global cooperation and marketing process.

2.2.3 Prior Assessments on NGO's Performance in Ethiopia

The researcher tried to review literatures available at college of Business and Economics Library and looked in to 55(fifty five) Master thesis and senior essays written on different issues of Non-governmental organizations and civil societies activities in the country.

Out of the total thesis and essays the majority 53(fifty three) are not directly related to the topic selected for this research purpose, that is, CS performance in Ethiopia. The majority tried to investigate specific issues such as poverty, education, health, economic impact, roll and challenges of specific NGO in a specific area. However, this doesn't mean that these studies have no relations with this research topic, and also contributed their part in showing NGOs contribution in specific areas.

However, only two studies, that are, stakeholders' perspectives and experiences on and possible consequence of the 2009 charities and societies proclamation on NGOs and CSOs in Addis Ababa, and Role of NGOs in Tackling the socio –economic problems of Ethiopia are partly directly related to the research topic. The former tried to investigate the new charities and societies' proclamation provisions and the responses from non-governmental organizations, civil societies, researchers and journalists on the effected law. The finding and recommendations of the study are the following. The study due to time and financial constraints includes only NGOs/ CSOs in Addis Ababa:

- Most of NGOs and CSOs unanimously declared it as the least favorable law of all governing third sector organizations,
- 89% of the respondent didn't take part in any forum or consultative meetings before the law's enactment
- 95% of government officials believe that it is either highly or moderately important.

- 93% of development practitioner, practitioner, researchers and journalists opined that the introduction of the proclamation was essential for various reasons; however 90% of them labeled the proclamation as unfair and unjust.
- Regarding the possible consequences the proclamation will entail, some positive and negative reviews were given. Among the positive ones are found updated laws and better organized systems, separate agency specializing on NGOs and CSOs and curbing of earlier un whole some practices by some NGOs and CSOs while the negative ones where strict funding sources requirements, heavily reporting requirements, harsh punishment for non-compliance, potential going out operation of many NGOs and CSOs and excessive agency power.

The later study, that is, Role of NGOs in Tackling the Socio Economic problems of Ethiopia is conducted on consortium of more than 260 NGOs and CSOs, and tried to assess their role in alleviating socio economic problems.

The limitation of the study is it is not current data, it covers the period 1997-2001. And also, the study include only one umbrella organization with 260 member NGOs and the study heavily relay on secondary sources and lack of enough literature. The finding and recommendations of the study are:-

- NGOs contributed significantly for the socio economic development of the country
- Activities of NGOs in regions varies on both contribution and focus area
- Regions with a higher population have benefited more than that of lower ones, even if the priority sector differs from region to region.
- Local NGOs are more contributive than international NGOs.
- Developmental programs get much emphasis than Relief and rehabilitations programs.

Even if the two studies are dated back 11 and 16 years responsively, they would serve as a baseline for this research project in gathering and analyzing data in their respective areas.

That is they would help to conduct time serious analysis but they are not full and representative because of their out datedness, cover only a certain specific area, and also have some other technical limitations.

D. Conclusion on NGO’s National Experience

Development is a hot issue in today’s political arenas and on the world stage. Governments are undertaking regional, continental and even global initiatives to realize development throughout the world, especially in the developing world where the adverse effects of poverty and underdevelopment, as reflected in lack of knowledge and economic capacity, are still depriving billions of decent livelihoods.

The activities and initiatives being taken by governments don’t seem to be enough to alleviate the daunting level of misery and extreme poverty being faced by people in the third world. Here comes the indispensable contribution from organizations in the third sector, principally, NGOs important actors in development.

However, strict funding sources requirements, heavily reporting requirements, harsh punishment for non-compliance, excessive agency power, and lack of specific& detail objectives in the proclamation is a bottle-neck for CS activities in the country.

Ethiopia as a developing country in Africa needs a huge amount of resources to bring about development to its society and end the misery of its poor people. To that end NGOs have had and are still having a very important contribution. NGOs in Ethiopia have been actively participating in resources mobilization, use and distributions to national policy and program directions.

2.3. Theoretical Framework

In the past there were many theories developed to measure organization performance even if they were not enough to include all standard factors to assess organization performance. They tried to assess organization performance only by applying limited internal and external standards such as organization effectiveness, efficiency, owner, and donor interest. However, recently organizational performance assessment theory (A frame work for improving performance, 2002 International Development Research Centre/Inter-American Development Bank) was developed by Charles Lusthaus, Marie-Helen Adrien, Gray, Anderson, Fired Carden, George Plinio Montalvan take which moves one step ahead organization performance assessment. This theory of organization performance measurement tested & practiced globally for the last two decade on gov't, private, non-gov't organization, and from small to large scale organization; and encouraging results are achieved in the area by clearly identifying organization weakness & strength and forwarding possible solutions. The research project planned to measure Charities & Societies performance in Ethiopia based on these standards. According to this theory organization performance should be measured based on internal standards such as effectiveness, efficiency, ongoing relevance, and financial viability while externally it should be measured based on political & administration, economic, technological, social, and cultural standard factors. The research project believe and accept that the following Charles Lusthaus and his team performance measurement standards proposal to analyze and interpret charities and societies performance in the country.

2.3.1 Charities and society's performance standard factors

A. Internal standard factors

1. Performance in relation to Effectiveness standards

1.1 Beneficiary Service and Performance Results.

According to Charles Lusthaus and his team, attending to the beneficiaries' needs and a focus on maximizing performance results are at the heart of any effective organization. Serving beneficiaries and producing a quality service occupies the place of central importance because without this target the organization is aimless.

Highly effective organizations place great emphasis on stakeholder relations and stakeholder satisfaction. These organizations know who their beneficiaries and stakeholders are. They make a concerted effort to determine and exceed the beneficiaries' and stakeholders' expectations. Highly effective organizations respond quickly to the changing needs of their beneficiaries and stakeholders. Serious attention is given to the degree of beneficiaries and stakeholder satisfaction.

Performance results direct attention to individual and corporate productivity and efficiency. Highly effective organizations have a clearly defined bottom line and every employee knows how they contribute to the success of the organization. Employees are routinely informed about the organization's progress toward established goals and objectives. Results are identified and --

measured in key objective areas—stakeholder satisfaction, product and service performance, financial performance, human resource results, and operational performance.

1.2 Leadership.

Leaders and managers serve two different purposes and make two distinctly different contributions to the success of the organization. There is no debate that effective leaders can make a substantial difference in an organization's ability to thrive in an environment of persistent change. Contemporary thinking on the subject describes leadership as determining an organizational direction and then influencing other people to follow that direction.

The model suggests that leadership is a key element in an excellent organization. This simple definition of leadership implies that leadership can come from anyplace in the organization and not just from one or two top management positions. In fact, in highly effective organizations leaders involve all employees in creating and sustaining organizational values, organizational vision, organizational direction, performance expectations, customer focus, and a management system that promotes performance excellence. Leaders integrate values and expectations into the organization's leadership and management systems, including how the organization continuously learns and improves and how it addresses its responsibilities to its customers, stakeholders, and employees.(Charles Lusthaus and his team)

1.3 Strategic Planning

Strategic planning refers to the organization's approach (both formal and informal) to preparing for some future state. The strategic plan describes the path the organization will follow in order to reach the desired future described in its vision statement. A clear strategic plan is important because it helps to align the efforts of departments and individuals. It establishes priorities and determines how the organization's resources are allocated. A strategic plan defines goals and objectives that will assist management in assessing progress toward the desired future state described in the vision.

1.4. Structure.

Structure is another one of the key factors that significantly influences organizational efficiency. The optimal organizational structure involves a wide variety of considerations that range from the physical layout of the company to the policies that steer the operation. An effective organization is structured so that it is able to do such things as: (a) respond quickly to an environment of rapid change, (b) efficiently meet its mission, (c) wisely use the knowledge, skills and abilities of its employees, (d) promote good communication and the flow of information necessary for every employee to do a good job, (e) encourage decision-making at the most appropriate level in the organization, and (f) link departments and work units so that they support each other.(Charles Lusthaus and his team)

1.5 Human Resources Development and Management.

Effective organizations make a concerted effort to recruit, develop, and utilize a workforce that is aligned with the organization's mission, vision and objectives. The organization builds and maintains an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth.

1.6 Process Management.

A variety of unique processes determine how services are developed, marketed, and how beneficiaries are served. Highly effective organizations continually study these processes in order to improve them. There may be one or more processes associated with any given product or service. Process management areas that might be considered for improvement include such things as:

- Product or Service Development Processes: Those processes that are directly related to creating products and services.
- Service Delivery Processes: Those processes involved in delivering products and services to customers and stakeholders.
- Marketing Processes: Those processes that are involved in marketing products or services to customers and stakeholders.

1.7 Information and Data Analysis (Monitoring & Evaluation)

An organization that seeks to be effective and to meet the needs of its stakeholder in a rapidly changing environment must rely on accurate data to monitor stakeholder satisfaction and to measure progress toward goals and objectives outlined by the strategic plan. Effective organizations determine what data is vital to these efforts and carefully determine how it will be collected, analyzed, and reported throughout the organization. This information is critical to decision-making and is used to support key organization processes and the organization's performance management system.

Monitoring & Evaluation is a system used to measure or/and check whether the planned activities are performed as schedule and if not to make timely correction. And also it is a system assessing activity to draw lesson for future plan.(Charles Lusthaus and his team)

2. Performance in relation to Efficiency standards

2.1 Cost- effectiveness

The second general concept for judging organizational performance is efficiency. Every organization has a certain level of resources to provide goods and services, and must operate within its resource constraints. When an organization's results are measured in relationship to its resources, the measurement yardstick is efficiency. More specifically, we define efficiency as*a ratio that reflects a comparison of outputs accomplished to the costs incurred for accomplishing these goals.* It tries to link the quantity of resources used to the results obtained. Historically, this type of indicator provides a broad view of an organization and allows for comparisons across organizations.

Over the last decade, both private and public organizations have been forced to reduce costs and increase productivity through downsizing or rightsizing exercises. "Do more with less" is the rallying cry for many organizations in both the developed and the developing world. In other words, Produce more results with fewer resources (Eimicke, 1998).

2.2 Resource Management

In organizational study **resource management** is the efficient and effective development of an organization's resources when they are needed. Such resources may include financial resources, inventory, human skills, production resources, or information technology (IT).

In the realm of project management, processes, techniques and philosophies as to the best approach for allocating resources have been developed. These include discussions on functional vs. cross-functional resource allocation as well as processes espoused by organizations like the Project Management Institute (PMI) through their Project Management Body of Knowledge (PMBOK) methodology of project management. Resource management is a key element to activity resource estimating and project human resource management. Both are essential components of a comprehensive project management plan to execute and monitor a project successfully.

Large organizations usually have a defined corporate resource management process which mainly guarantees that resources are never over-allocated across multiple projects. One resource management technique is resource leveling. It aims at smoothing the stock of resources on hand, reducing both excess inventories and shortages.

The required data are: the demands for various resources, forecast by time period into the future as far as is reasonable, as well as the resources' configurations required in those demands, and the supply of the resources, again forecast by time period into the future as far as is reasonable.

The goal is to achieve 100% utilization but that is very unlikely, when weighted by important metrics and subject to constraints, for example: meeting a minimum service level, but otherwise minimizing cost. A Project Resource Allocation Matrix (PRAM) is maintained to visualize the resource allocations against various projects.

2.3 Transparency & Accountability

Lack of hidden agendas and conditions, accompanied by the availability of full information required for collaboration, cooperation, and collective decision making.

The obligation of an individual or organization to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for money or other entrusted property.

Corruption is the abuse of entrusted power for private gain. It can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Corruption is a form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit. Corruption may include many activities including bribery and embezzlement, though it may also involve practices that are legal in many countries. Government occurs when an office-holder or other governmental employee acts in an official capacity for personal gain.(Charles Lusthaus and his team)

3. Performance in relation to Relevance standards

3.1 Stakeholder Satisfaction

From a system perspective, for an organization to survive, it must obtain support from its environment. In other words, an organization must supply stake holders in the environment with the goods and services they want (need) and are willing to support. A key performance variable is the ongoing relevance of an organization, which we define as the ability of an organization to meet the needs and gain the support of its priority stakeholders in the past, present and future.

In this regards *the ability of an organization to keep its key stakeholders satisfied*. To perform well, the organization must make the key stakeholders feel that their expectations are being met. In Government and not-for-profit organizations, one way to determine this is to seek information on the perceptions of satisfaction of the stakeholders (taxpayers, clients, staff, suppliers, etc.)

3.2 Innovation & Adaption

The ability to innovate, create new and more effective situations as a result of insight and new knowledge. Innovation and adaptation to changing requirements are crucial performance indicators in today's fast-paced world.

Innovation and adaptation to changing conditions are other aspects of ongoing relevance, albeit more speculative ones. Organizations need to anticipate the future, create new products and services, and engage their stakeholders with respect to their emerging needs.

3.3 Scope Up With Legal Framework

As well-known NGO's in Ethiopia are required to work in conformation with Charities and Societies proclamation issued in 2009, and Ministerial Council Regulation No.359 and the Agency 7 directives. For a NGO's to be excellent performer, in addition to the other performance standard criteria, it is required to fulfill legal obligation.

Therefore, it is the NGO's mandate that thoroughly know the provision and consequently to work in conformity with law.(Charles Lusthaus and his team)

4. Performance in relation to Financial Viability standards

4.1 Prosperous/Profitable

It is the ability of an organization to generate enough cash to pay its bills, and prosperous and profitable in the case of for-profit organizations. The concern here is with both short- and long-term cash flow requirements. Resources are generated through an organization's ability to create, supply and deliver products, services or programs useful to customers, clients or beneficiaries (Henke, 1992). When there is a direct purchase of services, customers buy products or services and pay for the services. Donors and governments act as third parties in purchasing products and services they believe are needed or wanted by beneficiaries. Customers and government donors provide the resources an organization needs to survive in the short, medium, and long term. In the short term, an organization needs cash to pay its immediate obligations (payroll, supplies, rent).

4.2 Revenue

It is the sources and types of revenues on which the organization bases its costs. With not-for-profit organizations, we analyzed the diversity and reliability of the different funding sources. Organizations that rely on a single funding source without a legal (contractual) or moral funding obligation encounters more difficulty than organizations with multiple &reliable funding sources.

4.3 Financial management

It is the ability of an organization to live within its allocation. Is the organization able to manage within its revenue sources without creating a deficit? This dimension focuses on the actual ability to manage a budgeting process, as well as the results of the process. Financial viability depends on good financial management practices. This is true for both private and public sector organizations. The fact that organizations sell on credit means that it is possible to make profits on paper and still run out of cash, at least in the short-term. An NGO can have many contracts signed, but not enough funds to pay bills. Therefore, short-term financial viability is influenced to a large extent by how effectively the organization manages cash, accounts receivable, and accounts payable. Although there is apperception that financial management requirements are less stringent in the not-for-profit sector, organizations in this sector must nonetheless manage their resources well enough to convince donors and other stakeholders to supply additional funds in the future. In a general sense, an organization is financially viable if it generates enough value (both internally and from external sources) to keep stakeholders committed to the organization's continued existence. In the case of many public and not-for-profit organizations (NGOs, foundations), staying financially viable depends crucially on management's ability to maintain existing linkages or create new ones to ensure a continued flow of funds over time from diverse sources.(Charles Lusthaus and his team)

B. External standards of CS performance

1. Administrative and Political Rules

Administrative and political rules are embedded in constitutions, traditional and common laws, charters, statutes and civil codes, some of which have significant economic implications. All organizations have special functions within a society. They exist to meet certain needs of society. In Ethiopia context rules related to NGOs & SCOs are Charities &Societies proclamation, regulation and directives. There is also Charities & Societies regulatory body and other sector ministries & regional bureaus. The assessment tried to investigate the extent to which rules & procedures properly applied both by CS and CSA.

2. Economic Factors

Donors and lenders generally agree that political economy issues are important determinants of the success of programs that they support in the developing world. But while donors and lenders often require economic reforms as a condition for their support, they seldom provide the direct assistance needed to carry out and institutionalize such reforms. These organizations need to translate their concerns into action by allocating more assistance for institutional reforms (Weisner, 1998). The characteristics and quality of the environment—such as poor infrastructure in terms of roads, electricity and phone lines—can also hinder performance.

3. Technological, Social & Cultural Factors

Cultural norms include a society's habits, ways of thinking, values, and informal unwritten standards. These socio-cultural forces operate at local, national and regional levels, and have a profound influence on the way organizations conduct their business and what they value in terms of outputs and effects (Mauro, 1995). For example, the mores of an indigenous culture have a bearing on the work ethic and on the way in which people relate to one another in that culture. Cultural traits affect society's degree of risk tolerance (or risk avoidance), as well as support for individual initiative, and such traits in turn can have negative or positive influences on organizations (Engerman, 1997).

2.3.2. Logical framework of the research project

As a structured method of reasoning, mathematicians depend on it for proofs. Logic in this sense refers to "the relationship between elements, and between an element and the whole." All of us have a great capacity to see patterns in complex phenomena. We see systems at work and find within them an inner logic, a set of rules or relationships that govern behavior. Working alone, we can usually discern the logic of a simple system. And by working in teams, persistently over time if necessary, there is hardly any system past or present whose logic we can't decipher.

A *logic model* (also known as a logical framework, theory of change, or program matrix) is a tool used by funders, managers, and evaluators of programs to evaluate the effectiveness of a program. While there are many ways in which logic models can be presented, the underlying purpose of constructing a logic model is to assess the "if-then" (causal) relationships between the elements of the program. (https//en.wikipedia.org/wiki/logic as of 12/11/2018).

The traditional ideas surrounding organizational performance were limited to the Concepts of effectiveness and efficiency—that is, that the organization must meet its goals within an acceptable outlay of resources. However, continued study of organizations increasingly suggests that their performance also incorporates the way they relate and remain relevant to their stakeholders, as well as their ability to attract resources for both the short and long term. To ensure its performance over extended periods of time, the organization must develop and implement appropriate strategies, and its activities and services must remain realistic and connected to stakeholder needs. When an organization's endeavors are not relevant or are too far-reaching and costly, organizational survival is at risk. It is apparent that all types' of organizations struggle to balance the various elements of their performance, and they often need to make strategic tradeoffs between these elements. Hospital managers, for example, may need to trade off patient care (effectiveness) with the costs that are required to treat patients (efficiency). Tax departments need to trade off ensuring citizen compliance with tax laws (effectiveness) with the need to ensure that citizens believe that the tax department itself is fair (relevance). NGOs must balance the desire to serve people in need (effectiveness) with the need to obtain the funds to pay for the services they provide (financial viability).

At various stages in the life of an organization, its leaders must decide which tradeoffs to make among the elements of performance. The key is to make informed, conscious decisions on these tradeoffs (Kaplan and Norton, 1996).

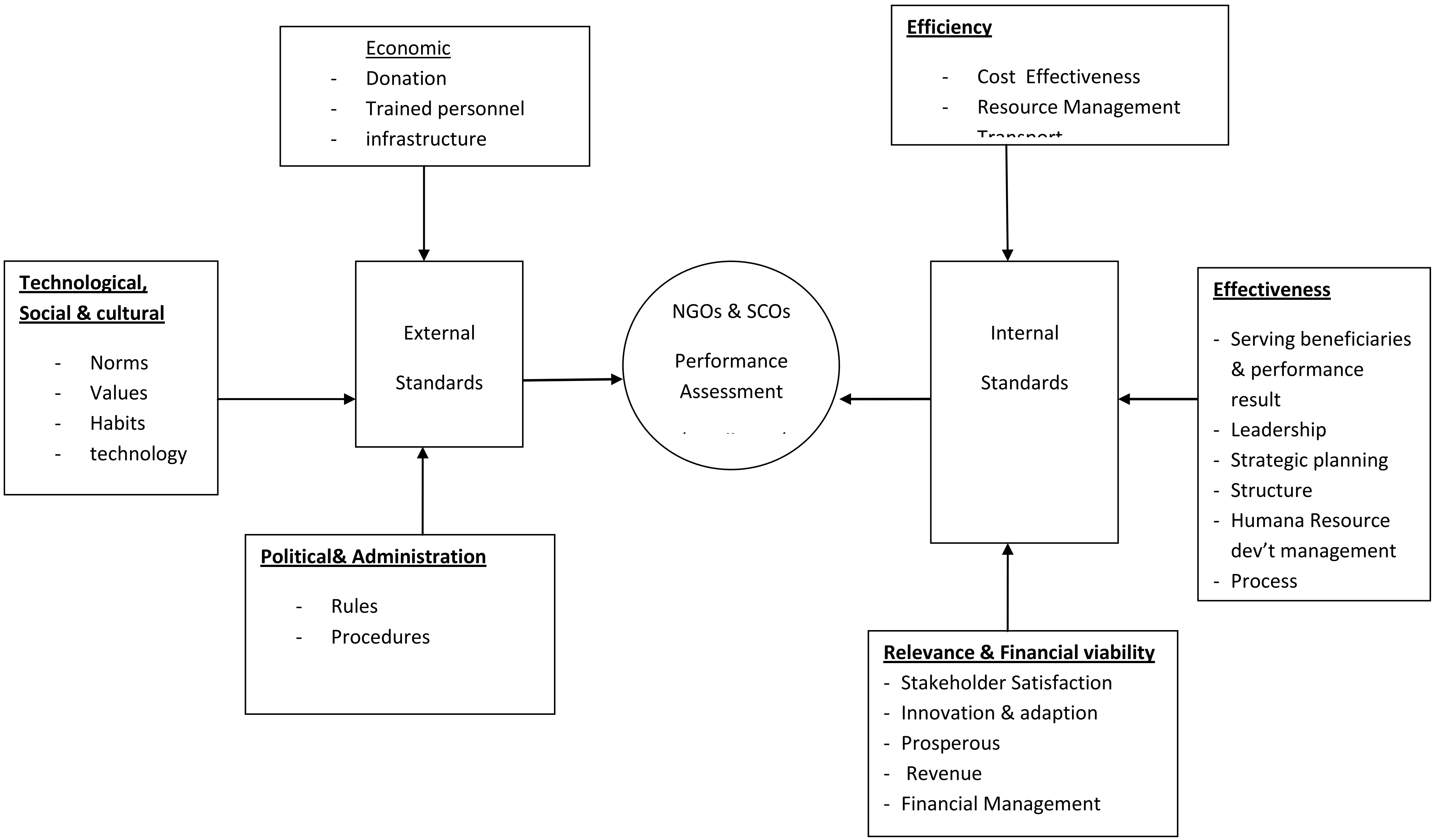
From the perspective of my organizational assessment framework, the aim is to determine whether the organization and its leaders have good data about organizational performance, and whether they are consciously trying to understand the required performance tradeoffs. Good data and good processes for making those tradeoffs provide a level of confidence in the leadership of the organization.

As detail described in performance internal and external standards above, it is clearly and objectively each standard element is directly linked to organization performance and to each other. A positive or/and negative change in one or /and more element or/and sub element will have the same impact (change) in the organization performance as a whole and each elements or/and sub elements. The relationship among and /or between performance and its elements is directly related in magnitude and/or direction. Based on this assumption that the research model is designed to assess organization performance keeping other variables such as international politics& economic condition of donation remain (assumed) constant as they are beyond the scope of this study.

And hence, based on this model CS performance assessment is a function of the internal four standard elements (effectiveness, efficiency, relevance and financial viability and their (16) substandard elements), and external standards.

The main reason that this model was selected &more appropriate than others to assess CS performance is that domestically there is no organized effort made to measure CS performance until now unless there is some study which tried to assess specific contribution, intervention& area of implementation. The global experience until recently CS performance is measured based on two parameters that are effectiveness & efficiency standard criteria. And this assessment lacks to measure CS relevance to their stakeholders, their financial viability, and the external environment which they are all affect the performance of CS greatly.

NGOS & SCOS PERFORMANCE ASSESSMENT MODEL



2.4 Literature Review Summary

Performance Analysis is an approach for assessing causal questions and inferring causality in real-life program evaluations. It offers a step-by-step approach designed to help managers, researchers, and policymakers arrive at conclusions about the contribution their program has made (or is currently making) to particular outcomes. The essential value of performance analysis is that it offers an approach designed to reduce uncertainty about the contribution the intervention is making to the observed results through an increased understanding of why the observed results have occurred (or not!) and the roles played by the intervention and other internal and external factors. (https//en.wikipedia.org/wiki/performance analysis as of 09/01/2018).

According to Charles Lusthaus and his team, the NGO bottom line is the effective satisfaction of the rights and interests of legitimate, recognized 'stakeholders'. It is important to recognize, in stating this that rights and interests usually have to be negotiated and agreed; they are seldom clear-cut or static. A significant consequence is that the principle of diverse 'stakeholder' involvement in assessing development work must be similarly applied to the definition and evaluation of an NGO's organizational effectiveness. This calls for some form of social accounting of multiple claims, uses, and interests.

As tried to look in to international experience of NGO's performance assessment there is no universal standard can be applied. This is because performance analyses mainly relay more on subjective parameters, and also the measurement of outcome and/or the impact is difficult, as it is cumulative effect of many stakeholders that it is hard to distinguish the NGO's contribution alone. And also our country experience on NGO's performance assessment which is directly related to the topic is null, however, very few studies tried to measure NGO‘s contribution to the country development effort.

Therefore, the global experience shows that CS performance assessment is the measurement of effectiveness in attaining their established objective, whether their activities are efficient, whether they are relevance to their stakeholders, and are they financial viability to carry out their task in the future. And also are CS performance is aligning with political & administrative rules, are there continuous & sustaining funding sources, are there access to technology and conducive social & cultural environments to carry out their task properly.

And hence, the research project tried to assess CSs performance in Ethiopia based on internal & external performance standard elements with the application of logical framework designed. The research project developed a logical framework or model that can help to diagnosis randomly selected sampled CSs performance based on internal & external performance standard elements. The objective of this research project is mainly to assess the performance of non-governmental organizations and civil societies in the country over all welfare development and to come up with constructive recommendation that will help to improve services delivery of the sector. And also to identify & forward the right information on the dispute raised among the government, CS and scholars in the area.

III. Research Design and the result of the Study

Section three presents' data gathered from primary sources of 200 sampled charities & societies working in more than five regions and city administration, and regulatory bodies. Out of the total 200 respondents 21 or 11% are regulatory bodies, and the remaining, 179 or 89% are CS representatives.

3.1. Research Methodology

The research assesses Charities and societies performance in Ethiopia. It tries to analyze the content and implementation of charities and society's proclamation, and the concerned government bodies' support and follow up; and present the result of the study using descriptive, explanatory and quantitative methods. The content of the questionnaire is mainly containing two major categories of charities and societies performance standard factors, that are, internal and external. The internal standard factors include four major elements such as effectiveness, efficiency, relevance to stakeholders, and financial viability while external standard factors include political, administrative, economical, technological, social and cultural elements. However, assessing CS performance with respect to performance element indictors is not included in this research because of the requirement of high level study as it needs reasonable resource to gather data of detail parameters.

3.2. Data sources and Tools

The study was planned to be conducted using both primary and secondary data. Primary data were collected from CS and government officials through structured questionnaires. Books published and unpublished sources, media releases, newspaper articles and documents from concerned governmental and non-governmental bodies were used as a secondary data sources.

3.3 Sample Techniques

It is difficult to systematize respondent groups and apply probability sampling because the nature of the study need selective judgment. Accordingly, non-probability sampling was applied to determine the sample out of the total population. To this end, the purposive and snowball sampling methods would be used to gather data: purposive because respondents with the needed sampling characteristics were contacted and snowball because networking and acquaintance were used to gather this supposedly sensitive information.

3.4 Sample size

According to charities and societies Agency (2017) data there were 3,084 re-registered CSs fulfilling the requirements of the proclamation. At the beginning, the research project planned and implemented censes study that includes around three thousand CSs in the country through e-mail & phone contact carried out reputedly; however, I could manage to get only 30 responses. In a second attempt, in consultation with Charities & Societies Agency, CSA prepared annual meeting to evaluate CSs annual performance at Nazareth and I was allowed to distribute & collect questionnaire on the program, however, still I could only manage to get around 40 responses out of one thousand questionnaire distributed.

After the failure of these two good opportunities to conduct censes study in the area due to acute problem related to give research data, I planned to conduct the research project based on sample drawn from CS working in more than five regions. The selection criteria of the sample aimed to represent national experience rather than specific area, that is, the working condition in each region has particular experience with respect to infrastructure facilities, availability of trained personnel, and regulatory bodies support.

Currently there are 404 CS working in more than five regions. Based Taro Yamane's' formula sample size determination technique, the sample size of the research would be 200.The 200 sample were selected from the total population of 404 based on the type of CSs in the country.

<u>Simple Size Calculación</u>

Taro Yamane's formula $n=N/1+N(e)^2$

$=400/1+400(0.05)^2$

$=200$

Where, n-sample size

N-population

e-sampling error (5%)

3.5 The Result of the Assessment

As tried to look in to the performance of CSs in Ethiopia, there are a lot of encouraging results achieved so far even if this research project couldn't include particularly their fiscal contribution due to lack of organized report prepared periodically. However, the assessment presented their financial contribution including the country hard currency earnings.

Based on the assessment conducted in part-four the following strength and weakness are identified with the performance of CSs in the country.

3.5.1 Strength (Merits) of CSs Activities in Ethiopia

1. The majority of73%CSs (by averaging) their activities are effective, 67% CSs activities are efficient, and 57% of CSs (by averaging) activities are relevant to their stakeholders interest & objectives.

2. The majority of respondents (67% by averaging) agree that the CS proclamation is important, 76% respondents agree that the proclamation has profound impact; however, only 56% respondents agree that the proclamation has positive impact while 34% the respondents agree that it has negative impact.

3. The majority of respondents (62% by averaging) agree that CSA activities are planned, inspirational, and innovative; and 65% of the respondents(by averaging)agree that CSA has sufficient capacity and hence to administer CS in Ethiopia.

4. The majority of respondents (63% by averaging) agree that CSs create or adapt to new technology.

3.5.2 Weakness (Demerits) of CSs Activities in Ethiopia

1. Very few CS (38% by averaging) are their activities financially viable. Currently only 44% of CS (by averaging) in the country able to generate enough revenues to respond to needs of their stakeholders, 15% CS(by averaging) in the country can create surplus or could have more revenue than expense consistently, 47% of CS(by averaging) in the country have

continued & sustained support from existing funding sources, 35% of CS(by averaging) in the country obtain new funding sources, and 27% CS(by averaging) depend on a single source of funding. These financial viability problems unable CSs to respond to needs of their stakeholders & beneficiaries, as a result can't fulfill their missions and objectives.

2. Below average respondents (48% by averaging) agree that CSA is well prepared and hence to administer CSs in the country, and only 49% of the respondents (by averaging) agree that CSA treatments of its clients are fair & just.

3. Out of the total responses provided by both CS & CSA respondents the main problems which impacted CS most and predominant reasons for CS failure to re-register are 29%(by averaging)some rules & regulation are not in line with the objective reality of the sector such as classification of admin & program cost;25% of respondents (by averaging) lack of sources of funds due to 10/90 foreign & domestic fund utilization provision where 73% respondents (by averaging) agree that the culture of the community in engaging at charitable & voluntary activities are very limited;25% respondents(by averaging)agree that CSA strict(inflexible) treatment; and 21% respondents (by averaging)agree that CS malfunctions(more of CS unable to be financially viable)contributed for their failure to accomplish their objectives & be able to re-register. It is important to note that due to lack of source of funds (both foreign & domestic) and classification of admin & program cost a lot of CSs are closing their operation every year, as a result considerable part of the community losing significant support from the sector, and also the country losing hard currency earning.

4. CS proclamation and regulation lacks to include specific & detail objectives that CSs should accomplish and to be used as a baseline standards to measure the performance CSs in the country.

IV Data Presentation and Analysis

Part four presents' data gathered from samples CSs through structured questionnaire and secondary data sources, and analyses & interoperate based on internal & external performance standards detail described at part two.

4.1 Data Presentation

4.1.1Demographic information

The demographic information of the research project includes sex, age, level of education, and responsibility of respondents in their organization.

As shown in table 4.1.1.1 below among 200 sample respondents, 22 or 11% are females, 173 or 86% are male, and 5 or 3 % are abstain to disclose their sex. The majority of sample respondents are male.

Table 4.1.1.1 Sex

Particulars	Frequency	Percent	Cumulative Percent
Abstain	5	2.5	2.5
Female	22	11	13.5
Male	173	86.5	100
Total	**200**	**100.0**	

And also as indicted in table 4.1.1.2 below among the age categories of sample respondents, 91 or 45% are 31-45 years, 60 or 30% are above 46 years, 48 or 24% are 18-30 years, and 4 or 2% are abstain to respond. It is important to note here that 75% of the respondents are adult, and are expected to have good professional & life experience.

Table 4.1.1.2 Age

Particulars	Frequency	Percent	Cumulative Percent
Abstain	1	0.5	0.5
18-30 years	48	24	24.5
31-45 years	91	45.5	70.0
46 years & above	60	30.0	100.0
Total	**200**	**100.0**	

Moreover, as presented below in table 4.1.1.3, 89 or 44% of the respondents are post graduate of different disciplines, 81 or 40% are first degree, 29 or 15% diploma and less than, and 1 or 2% abstain to respond. It is important to underline 84% of the respondents have first degree and above that it is expected they will have the required professional skill & knowledge.

Table 4.1.1.3 Level of Education

Particulars	Frequency	Percent	Cumulative Percent
Abstain	1	0.5	0.5
technical vocational	4	2.0	2.5
bachelor Degree	81	40.5	43.0
diploma	25	12.5	55.5
Post graduate	89	44.5	100.0
Total	**200**	**100.0**	

Finally, as shown below in table 4.1.1.4 the level of responsibilities of the respondents are 72 or 36% executive level managements, 65 or 32% are middle level managements, 31 or 15% are supervisors, 27 or 13% are frontline workers, and 5 or 3% abstain to respond. It is very important to note here that 83% of the respondents are top level leaders of the sector, and they are expected to have good understanding of the sector activity. Therefore, the responses of the sample respondents are representative, and are expected that their information align with objective reality of the sector.

Table 4.1.1.4 Respondents level of responsibilities in their organization

Particulars	Frequency	Percent	Cumulative Percent
Abstain	5	2.5	2.5
Front-line	27	13.5	16.0
Middle-level management	65	32.5	48.5
Supervisory	31	15.5	64.0
executive-level management	72	36.0	100.0
Total	**200**	**100.0**	

4.1.2 Data of Performance in relation to internal standard factors

4.1.2.1 Data of Performance in relation to effectiveness standards

As indicated in table 4.1.2.1.1 below, the majority (80%) of CSs respondents agree that CSs services are beneficiaries targeted and satisfying their needs; 14% of respondents stayed neutral and abstain to respond; and 6% of CSs respondents disagree that CSs services are beneficiaries targeted and satisfying their needs. Based on the information above the services of CSs are above average or close to excellence in providing satisfying and beneficiary targeted service. And also, the majorities (87%) of CSs respondents agree that CSs relation to their stakeholders and beneficiaries are good; 7% of the respondents stayed neutral and abstain to respond; and 7% of CSs respondents disagree that CSs relations to their stakeholders and beneficiaries are good. From this data the relations of CSs are above average or close to excellence to their beneficiaries & stake holders. Moreover, the majorities (79%) of CSs respondents agree that CSs monitor organizational effectiveness and use feedback to improve their activity; 10% of CSs respondents disagree that CSs monitor organizational effectiveness and use feedback to improve themselves; and 12% respondents stayed neutral and abstain to respond.

As indicated in table 4.1.2.1.1 below, the majorities (80%) of CSs respondents agree that CSs have strategic plan that establishes priorities and determines how the organization resources allocated; 10% of respondents disagree that CSs don't have strategic plan that establishes priorities and determines how the organization resource allocated; and 9% of CSs respondents stayed neutral and abstain to respond. And also, the majorities (82%) of CSs respondents agree that CSs mission operational zed through program goals, objectives and activities; 10% of CSs respondents stayed neutral and abstain to responds; and 8% of CSs respondents disagree that CSs mission operational zed through program goals, objectives and activities. Moreover, the majority (84%) of CSs respondents agree that CSs are effective in fulfilling their missions & meeting goals expressed in their organization establishment; 10% of CSs respondents stayed neutral and abstain to responds; and 6% of CSs respondents disagree that CSs are effective in fulfilling their missions and meeting goals expressed in their organization establishment. And hence, CSs effectiveness in fulfilling their mission and meeting their goals of establishment is above average or close to excellence. Furthermore, the majority (72%) of CSs respondents agree that CSs have a system for assigning effectiveness that is the extent to which goals and objectives are realized; 15% of the respondents stayed neutral and abstain; and 13% of CSs respondents disagree that CSs have a system for assigning effectiveness that is the extent to which goals and objectives are realized.

As indicated in table 4.1.2.1.1 below, the majority (76%) of CSs respondents agree that CSs have effective structure that allow to adapt rapid change, efficiently meet their mission, wisely use the knowledge, skills and abilities of employee promote good communication, encourage decision making and link units that help to achieve effective performance; 15% of CSs respondents stayed neutral and abstain to responds; and 8% of CSs respondents disagree that their organization have effective structure that allow to rapid change. And also, the majorities (77%) of CSs respondents agree that CSs recruit, develop and utilize a work force that is aligned with their organizations mission, vision and objectives; 14% 0f CSs respondents stayed neutral and abstain to respond; and 9% of CSs respondents disagree that CSs recruit, develop and utilize a work force. Moreover, the majority (80%) of CSs respondents agree that there are good leaders in their organization and encourage others to be good leaders; 11% of CSs respondents stayed neutral and abstain to respond; and 9% of CSs respondents disagree that there are good leaders in CS and encourage others to be good leaders. And hence, according to CSs data, the majorities of

CSs have good leaders in their organization and encourage others to be good leaders. Furthermore, the majority (78%) of CSs agree that CSs build and maintain an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth; 12% CSs respondents stayed neutral and abstain to respond; and 9% of CSs respondents disagree that CSs build and maintain an environment that encourages performance excellence. Besides, the majority (74%) of CSs respondents agree that CSs develop and continuously study process that determines how services are developed, communicated and how beneficiaries are served; 15% of CSs respondents stayed neutral and abstain to respond; and 11% of CSs respondents agree that CSs develop and continuously study process that determines how services are developed, communicated and how beneficiaries are served.

Table 4.1.2.1.1 Responses of CSs on Effectiveness Criteria

S.N	standards/criterias	Results Gathered/													
		Abstain		trongly Agre		Agree		Neuteral		Disagree		rongly Agre		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSs whether their services are beneficiaries targeted	10	6	87	48	57	32	14	8	4	2	7	14	179	100
2	Responses of CSs whether their relation to your beneficiaries and s	6	3	91	52	65	36	7	4	7	4	3	1	179	100
3	Responses of CSs whether their organization are effective in movir	5	3	65	36	86	48	12	7	7	4	4	2	179	100
4	Responses of CS whether their organization have good leaders in t	5	3	72	40	72	40	14	8	8	4.5	8	4.5	179	100
5	Responses of CSs whether they have clear strategic plan that esta	4	2	92	52	52	29	13	7	9	5	9	5	179	100
6	Responses of CSs whether their mission operational zed through p	5	3	93	52	54	30	12	7	8	4	7	4	179	100
7	Responses of CSs whether their organization has effective structu	7	4	54	30	82	46	22	12	8	5	6	3	179	100
8	Responses of CSs whether their organization recruits develop and	5	3	54	30	84	47	19	11	11	6	6	3	179	100
9	Responses of CSs whether their organization builds and maintains	5	3	52	29	87	49	19	11	10	5	6	3	179	100
10	Responses of CS whether their organization developed and continu	4	2	43	24	89	50	24	13	11	6	8	5	179	100
11	Responses of CSs whether their organization have a system for as	6	3	42	24	86	48	22	12	17	10	6	3	179	100
12	Responses of CSs whether they monitors organizational effectives and use fee			61	34	80	45	15	8	12	7	5	3	179	100
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.2.1.2 below, the majority of CSA respondents 20 or 95% disagree that the services of CSs are beneficiaries targeted and satisfying the needs of their clients, and only 1or 5% of CSA agree that the services of CSs are beneficiaries targeted and satisfying the needs of their clients. And also, the majority (86%) of CSA respondents agrees that CSs relation to their stakeholders and beneficiaries are good, and 9% of CSA respondents disagree that CSs relation to their stakeholders and beneficiaries are good. And hence, according to this data, the relation of most CSs are good to their beneficiaries & stake holders. Moreover, the majority (57%) of CSA respondents agree that CSs monitor organizational effectiveness and use feedback to improve themselves; 38% of CSA respondents disagree that CSs monitor organizational effectiveness and use feedback to improve themselves; and 5% of CS respondents stayed neutral and abstain to respond.

As indicated in table 4.1.2.1.2 below, the majority of (86%) of CSA respondents agree that CSs have strategic plan that establishes priorities and determines how the organization resources allocated; 14% of CSA respondents disagree that CSs don't have strategic plan that establishes priorities and determines how the organization resource allocated. And also, the majorities (86%) of CSA respondents agree that CSs mission operational zed through program goals, objectives and activities; and 14% of CSA respondents disagree that CSs mission operational zed through program goals, objectives and activities. Moreover, the majority (71%) of CSA respondents agree that CSs are effective in fulfilling their mission& meeting goals expressed in their organization establishment, and 29% of CSA disagree that CSs are effective in fulfilling their mission and meeting goals expressed in their organization establishment. And hence, according to CSA data, CSs are effective in fulfilling their mission and meeting their goals of establishment. Furthermore, the majority (76%) of CSA respondents agree that CSs have a system for assigning effectiveness that is the extent to which goals and objectives are realized; and 24% CSA respondents disagree that CSs have a system for assigning effectiveness that is the extent to which goals and objectives are realized as expressed in their reason for their organization establishment.

As indicated in table 4.1.2.1.2 below, the majority (62%) of CSA respondents agree that CSs have effective structure that allow to adapt rapid change, efficiently meet their mission, wisely use the knowledge, skills and abilities of employee, promote good communication, encourage decision making and link units that help to achieve effective performance; and 38% of CSA respondents disagree that CSs have effective structure that allow to rapid change. And also,the majority (67%) of CSA respondents agree that CSs recruit, develop and utilize a work force that is aligned with their organizations mission, vision and objectives; 14% 0f CSA respondents stayed neutral and abstain to respond; and 33% of CSA respondents disagree that CSs recruit, develop and utilize a work force that aligned with their organizations mission, vision and objectives. Moreover, the majority (91%) of CSA respondents agree that there are good leaders in CSs and encourage others to be good leaders, and 10% of CSA respondents disagree that there are good leaders in CSs and encourage others to be good leaders. And hence, according to this data, the majorities of CSs have good leaders in their organization and encourage others to be good leaders. Furthermore, the majorities (77%) of CSA agree that CSs build and maintain an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth; and 24% of the CSA respondents disagree that CSs build and maintain an environment that encourages performance excellence. Besides, the majority (64%) of CSA respondents agree that CSs develop and continuously study process that determines how services are developed; communicated and how beneficiaries are served; 14% of CSA respondents stayed neutral and abstain to respond; and 29% of CSA respondents agree that CSs develop and continuously study process that determines how services are developed, commented and how beneficiaries are served. realized.

Table 4.1.2.1.2 Responses of CSA on CSs Effectiveness Criteria

	standards/criteriass	ults Gathered/Gai													
		Abstain		trongly Agre		Agree		Neuteral		Disagree		trongly Agre		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSA whether CSs services are beneficiaries targeted	1	5	0	0	0	0	0	0	19	90	1	5	21	100
2	Responses of CSA whether CSs relation to their beneficiaries and s	0	0	1	5	17	81	0	0	2	9	1	5	21	100
3	Responses of CSA whether CSs are effective in moving toward the	0	0	0	0	15	71	0	0	5	24	1	5	21	100
4	Responses of CSA whether CSs have good leaders in their organiz	0	0	2	9	17	81	0	0	1	5	1	5	21	100
5	Responses of CSs whether they have clear strategic plan that esta	0	0	2	10	16	76	0	0	3	14	0	0	21	100
6	Responses of CSA whether CSs mission operational zed through p	0	0	2	10	16	76	0	0	3	14	0	0	21	100
7	Responses of CSA whether CSs have effective structure that allow	0	0	4	19	9	43	0	0	7	33	1	5	21	100
8	Responses of CSA whether CSs recruits develop and utilize a work	0	0	1	5	13	62	0	0	7	33	0	0	21	100
9	Responses of CSA whether CSs builds and maintains an environme	0	0	2	9	14	67	0	0	5	24	0	0	21	100
10	Responses of CSA whether CSs developed and continuously study	3	14	0	0	13	62	0	0	5	24	0	0	21	100
11	Responses of CSA whether CSs have a system for assigning effec	0	0	0	0	16	76	0	0	5	24	0	0	21	100
12	Responses of CSA whether CSs monitors organizational effectives	1	5	0	0	12	57	0	0	7	33	1	5	21	100
	N.B F- stands for frequency & P for percentage.														

4.1.2.2 Data of Performance in relation to efficiency standards

As indicated in table 4.1.2.2.1 below, the majority (71%) of CSs respondents agree that CSs are efficient using their humans, financial and physical resources; 21% of CSs respondents stayed neutral and abstain to respond; and 8% of CSs respondents disagree that CSs are efficient using their humans, financial and physical resources. And also, the majorities (81%) of CSs respondents agree that CSs physical facilities and financial resources used optimally; 11% of CSs respondents stayed neutral and abstain to respond; and 8% of CSs respondents disagree that CSs physical facilities and financial resources used optimally. Moreover, the majorities (76%) of CSs respondents agree that CSs have efficient resource management that resources are never over allocated across multiple projects, in smoothing the stock of resources on hand and reducing both excess inventories and shortage; 9% of CSs respondents disagree that CSs have efficient resource management; and 15% of the respondents stayed neutral and abstain to respond.

As indicated in table 4.1.2.2.1 below, the majorities (59%) of CSs respondents agree that CSs cost of staff members related to their productivity; 23% of CSs respondents stayed neutral and abstain to respond; and 18% of CSs respondents disagree that CSs cost of staff members related to their productivity. And also, the majority(70%) of CSs respondents agree that CSs have quality administrative system in place that provide values for costs; 11% of CSs respondents disagree that CSs have administrative system in place that provide values for costs; and 19% of CSs respondents stayed neutral and abstain to respond. Moreover, the majority(68%) of CSs respondents agree that CSs have quality administrative system in place to support efficiency; 22% of CSs respondents stayed neutral and abstain to respond; and 10% of CSs respondents disagree that their organization have quality administrative system in place to support efficiency.

As indicated in table 4.1.2.2.1 below, the majority (60%) of CSs respondents agree that CSs practice and work procedure include transparent and accountable system; 15% of CSs respondents abstain to respond and stayed neutral; and 25% of CSs respondents disagree that CSs practice and work procedure include transparent and accountable system. And also, the majorities (42%) of CSs respondents agree that CSs have records of corruption; 46% of CSs respondents disagree that CSs have records of corruption; and 12% of the respondents abstain to respond and stayed neutral.

Table 4.1.2.2.1 Responses of CSs on Efficiency Criteria

	standards/criterias							s Gathered/G							
		Abstain		rongly Agre		Agree		Neuteral		Disagree		ongly Agr		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSs whether their organization using their human,	14	8	61	34	67	37	23	13	6	3	8	5	179	100.0
2	Responses of CSs whether their organization physical facilities (bu	3	2	77	43	68	38	17	9	9	5	5	3	179	100.0
3	Responses of CSs whether their organization costs of staff mem	12	7	40	22	67	37	28	16	21	12	11	6	179	100.0
4	Responses of CSs whether their organizations have administrativ	8	4	53	30	71	40	27	15	15	8	5	3	179	100.0
5	Responses of CSs whether their organization have quality admini	5	3	55	31	66	37	34	19	16	9	3	1	179	100.0
6	Responses of CSs whether their organization resource managem	5	3	60	34	75	42	22	12	11	6	6	3	179	100.0
7	Responses of CSs whether there is any record of corruption in th	5	3	37	21	38	21	16	9	22	12	61	34	179	100.0
8	Responses of CSs whether their organization practice and work p	6	3	68	38	40	22	21	12	25	14	19	11	179	100.0
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.2.2.2 below, the majorities (81%) of CSA respondents agree that CSs are efficient using their humans, financial and physical resources; and 19% of CSA respondents disagree that CSs are efficient using their humans, financial and physical resources.And also, the majorities (67%) of CSA respondents agree that CSs physical facilities and financial resources used optimally; 11% of CSA respondents stayed neutral and abstain to respond; and 8% of CSA respondents disagree that CSs physical facilities and financial resources used optimally. Moreover, the majority of 48% of CSA respondents agree that CSs have efficient resource management that resources are never over allocated across multiple projects, in smoothing the stock of resources on hand and reducing both excess inventories and shortage; 52% of CSA respondents disagree that CSs have efficient resource management.

As indicated in table 4.1.2.2.2 below, the majority (71.5%) of CSA respondents agree that CSs cost of staff members related to their productivity; 9.5% of CSA respondents stayed neutral and abstain to respond; and 19% of CSA respondents disagree that CSs cost of staff members related to their productivity. And also, the majority(71%) of CSA respondents agree that CSs have quality administrative system in place that provide values for costs; 24% CSA respondents disagree that CSs have administrative system in place that provide values for costs; and 5% of CSA respondents stayed neutral and abstain to respond. Moreover, the majority (57%) of CSA respondents agree that CSs have quality administrative system in place to support efficiency; 5% of CSA respondents stayed neutral and abstain to respond; and 24% CSA respondents disagree that CSs have quality administrative system in place to support efficiency.

As indicated in table 4.1.2.2.2 below, 21 or 100% of CSA respondents abstain to respond that CSs practice and work procedure include transparent & accountable system. And also, the majority of (72%) of CSA respondents agree that CSs have records of corruption; 14.5% of CSA respondents disagree that CSs have records of corruption; and 14.5% of CSA respondents abstain to respond and stayed neutral.

Table 4.1.2.2.2 Responses of CSA on Efficiency Criteria

	standards/criterias	ts Gathered/G													
		Abstain		rongly Agre		Agree		Neuteral		Disagree		ongly Agr		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSA whether CSs using their human, financial and	0	0	3	14	14	67	0	0	2	9.5	2	9.5	21	100
2	Responses of CSA whether CSs physical facilities (buildings, equi	1	5	1	5	13	62	0	0	6	28	0	0	21	100
3	Responses of CSA whether CSs costs of staff members related	2	10	2	10	13	62	0	0	3	14	1	4	21	100
4	Responses of CSA whether CSs have administrative systems in	1	5	0	0	15	71	0	0	5	24	0	0	21	100
5	Responses of CSA whether CSs have quality administrative syst	1	5	0	0	12	57	1	5	7	33	0	0	21	100
6	Responses of CSA whether CSs resource management are effic	0	0	0	0	10	48	0	0	8	38	3	14	21	100
7	s of CSA whether there is any record of corruption in CSs before	2	9	6	29	9	43	1	4	2	10	1	5	21	100
8	Responses of CSA whether CSs practice and work procedure inc	21	100	0	0	0	0	0	0	0	0	0	0	21	100
	N.B F- stands for frequency & P for percentage.														

4.1.2.3 Data of Performance in relation to relevance standards

As indicated in table 4.1.2.3.1 below, the majority (77%) of CSs respondents agree that CSs beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization; 16% of CSs respondents abstain to respond and stayed neutral; and 7% of CSs respondents disagree that CSs beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization. And also, the majority (77%) of CSs respondents agree that CSs beneficiaries are surveyed and their perceptions is good; 17% of CSs respondents abstain to respond and stayed neutral; and 6% of CSs respondents disagree that CSs beneficiaries are surveyed and their perceptions good. Moreover, the majority (68%) of CSs respondents agree that their organization assess stakeholders' needs regularly; 21% of CSs respondents abstain to respond and stayed neutral; and 11% of CSs respondents disagree that their organization assess stakeholders needs regularly.

As indicated in table 4.1.2.3.1 below, the majority (69%) of CSs respondents agree that CSs make benchmarked comparisons based on the performance of similar programs on the performance of the program itself overtime, or on some predetermined target at the beginning of each program; 21% of CSs respondents stayed neutral and abstain to respond; and 10% of CSs respondents disagree that CSs make benchmarked comparisons based on the performance of similar programs. And also, the majorities (76%) of CSs respondents agree that CSs programs reviewed and revised regularly to reflect a changing environment and capacities; 10% of CSs respondents disagree that CSs programs reviewed and revised regularly; and 14% of CSs respondents abstain to respond and stayed neutral.

As indicated in table 4.1.2.3.1 below, the majority (73%) of CSs respondents agree that CSs monitor their reputation; 18% of CSs respondents abstain to respond and stayed neutral; and 9% of CSs respondents disagree that CSs monitor their reputation. And also, the majorities (68%) of CSs respondents agree that CSs encourage innovation; 13% of CSs respondents disagree that CSs encourage innovation; and 19% of CSs respondents abstain to respond and stayed neutral.

Table 4.1.2.3.1 Responses of CSs on Relevance Criteria

	standards/criterias							ults Gathered/Gai							
		Abstain		ongly Agr		Agree		Neuteral		Disagree		trongly Agre		Total	
		F	P(%)	F	P(%	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSs whether their beneficiaries adequately surveye	7	4	55	31	82	46	22	12	10	5	3	2	179	100.0
2	Responses of CSs what their beneficiaries' responses are	18	10	69	39	69	39	13	7	5	3	5	3	179	100.0
3	Responses of CSs whether their organization make benchmarked	5	3	43	24	80	45	33	18	15	8	3	2	179	100.0
4	Responses of CSs whether their programs are reviewed and revi	7	4	71	40	65	36	18	10	15	8	3	2	179	100.0
5	Responses of CSs whether they conduct stakeholders needs ass	10	6	41	23	80	45	27	15	17	9	4	2	179	100.0
6	Responses of CSs whether their organization monitor its reputati	7	4	57	32	73	41	25	14	12	6	5	3	179	100.0
7	Responses of CSs whether their organization encourage innova	8	4	56	31	66	37	26	15	11	6	12	7	179	100.0
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.2.3.2 below, the majority (48%) of CSA respondents agree that CSs beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization; 4% of CSA respondents abstain to respond and stayed neutral; and 48% of CSA respondents disagree that CSs beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization. And also, very less than average number (33%) of CSA respondents agree that CSs beneficiaries are surveyed and their perceptions is good; 5% of CSA respondents abstain to respond; and 62% of CSA respondents disagree that CSs beneficiaries are surveyed and their perceptions good. Moreover, less than average (38%) of CSA respondents agree that CSs assess stakeholders' needs regularly; 5% of CSA respondents abstain to respond; and 57% of CSA respondents disagree that CSs assess stakeholders' needs regularly.

As indicated in table 4.1.2.3.2 below, the majority (62%) of CSA respondents agree that CSs make benchmarked comparisons based on the performance of similar programs on the performance of the program itself overtime, or on some predetermined target at the beginning of each program; 14% of CSA respondents stayed neutral and abstain to respond; and 24% of CSA respondents disagree that CSs make benchmarked comparisons based on the performance of similar programs. And also, less than average respondents (48%) of CSA agree that CSs programs reviewed and revised regularly to reflect a changing environment and capacities; 48% of CSA respondents disagree that CSs programs are reviewed and revised regularly; and 4% of CSA respondents abstain to respond and stayed neutral.

As indicated in table 4.1.2.3.2 below, the majority (57%) of CSA respondents agree that CSs monitor their reputation; 9% of CSA respondents abstain to respond; and 34% of CSA respondents disagree that CSs monitor their reputation. And also, less than average (48%) of CSA respondents agree that CSs encourage innovation; 47% of CSA respondents disagree that CSs encourage innovation; and 5% of the respondents abstain to respond and stayed neutral.

Table 4.1.2.3.2 Responses of CSA on CSs Relevance Criteria

	standards/criterias	ults Gathered/Gai													
		Abstain		ongly Agr		Agree		Neuteral		Disagree		trongly Agre		Total	
		F	P(%)	F	P(%	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%)
1	Responses of CSA whether CSs beneficiaries adequately surveye	1	5	1	5	9	43	0	0	8	38	2	9	21	100
2	Responses of CSA what CSs beneficiaries' responses are.	1	5	1	5	6	28	0	0	9	43	4	19	21	100
3	Responses of CSA whether CSs make benchmarked comparison	3	14	3	14	10	48	0	0	5	24	0	0	21	100
4	Responses of CSA whether CSs programs are reviewed and revi	1	4	1	5	9	43	0	0	9	43	1	5	21	100
5	Responses of CSA whether CSs conduct stakeholders needs ass	1	5	1	5	7	33	0	0	10	48	2	9	21	100
6	Responses of CSA whether CSs monitor their reputation.	2	9	1	5	11	52	0	0	6	29	1	5	21	100
7	Responses of CSa whether CSs encourage innovation.	1	5	1	5	9	43	0	0	7	33	3	14	21	66.7
	N.B F- stands for frequency & P for percentage.														

4.1.2.4 Data of Performance in relation to financial viability standards

As indicated in table 4.1.2.4.1 below, average (50%) of CSs respondents agree that CSs able to generates enough revenues to respond to needs of their stakeholders; 31% of CSs respondents abstain to respond and stayed neutral; and 19% of CSs respondents disagree that CSs able to generate revenues to respond to needs of their stakeholders. And also, the majority (52%) of CSs respondents disagree that CSs depend on a single source of funding; 30% of CSs respondents agree that CSs depend on a single source of funding; and 18% of CSs respondents abstain to respond and stayed neutral. Moreover, the majority (51%) of CSs respondents agree that CSs have continued and sustained support from existing funding sources; 20% of CSs respondents abstain to respond and stayed neutral; and 29% of CSs respondents disagree that CSs have continued and sustained support from existing funding sources. Furthermore, less than average (42%) of CSs respondents agree that CSs consistently obtain new funding sources; 25.5% of CSs respondents abstain to respond and stayed neutral; and 32.5% of CSs respondents disagree that CSs consistently obtain new funding sources.

As indicated in table 4.1.2.4.1 below, less than average (26%) of CSs respondents agree that CSs create surplus, 30% of CSs respondents abstain to respond and stayed neutral; and 44% of CSs respondents agree that CSs create surplus. And also, less than average (31%) of CSs respondents agree that CSs consistently have more revenue than expense; 29% of CSs respondents abstain to respond and stayed neutral; and 40% of CSs respondents agree that CSs consistently have more revenue than expense. Moreover, average (51%) of CSs respondents agree that CSs assets are greater than liabilities; 26% of CSs respondents abstain to respond and stayed neutral; and 23% of CSs respondents disagree that CSs assets are greater than liabilities.

As indicated in table 4.1.2.4.1 below, the majority (55%) of CSs respondents agree that CSs can sustain themselves with in a competitive environment; 25% of CSs respondents abstain to respond and stayed neutral; and 20% of CSs respondents disagree that CSs can sustain itself with in a competitive environment. And also, less than average (43%) of CSs respondents disagree that CSs keep a reasonable surplus of money to use during difficult times; 25% of CSs respondents abstain to respond and stayed neutral; and 32 % of CSs respondents agree that CSs keep a reasonable surplus of money to use during difficult times. Moreover, the majority (80%)

of CSs respondents agree that CSs monitor their finance on a regular basis; 11% of CSs respondents abstain to respond and stayed neutral; and 9% of CSs respondents disagree that CSs monitor their finance on a regular basis. Furthermore, the majority (71%) of CSs respondents agree that CSs monitor capital assets and depreciation; 17% of CSs respondents abstain to respond and stayed neutral; and 12%of CSs respondents disagree that CSs monitor capital assets and depreciation.

Table 4.1.2.4.1 Responses of CSs on Financial Viability Criteria

S.N	standards/criterias	Results Gathere													
		Abstain		rongly Agr		Agree		Neuteral		Disagree		rongly Agr		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)	F	P(%)
1	Responses of CSs whether their organization able to generate rev	33	18	34	19	55	31	23	13	20	11	14	8	179	100
2	Responses of CSs whether their organization create surplus.	23	13	12	7	34	19	30	17	52	29	28	15	179	100
3	Responses of CSs whether their organization have continued and	11	6	30	17	60	34	25	14	42	23	11	6	179	100
4	Responses of CSs whether their organization consistently obtain n	15	9	26	14	49	27	31	17	43	24	15	9	179	100
5	Responses of CSs whether their organization depend on a single s	9	5	27	15	27	15	22	13	49	28	43	24	179	100
6	Responses of CSs whether their organization consistently have m	18	10	20	11	36	20	33	19	50	28	22	12	179	100
7	Responses of CSs whether their organization sustains itself with in	9	6	30	17	69	39	31	18	23	13	12	7	179	100
8	Responses of CSs whether their organization assets are greater t	17	9	37	21	53	30	30	17	26	14	16	9	179	100
9	Responses of CSs whether their organization keep a reasonable s	15	9	22	12	36	20	29	16	46	26	31	17	179	100
10	Responses of CSs whether their organization monitors their financ	13	7	82	46	61	34	8	5	9	5	6	3	179	100
11	Responses of CSs whether their organization monitor capital asse	13	7	58	32	69	39	18	10	16	9	5	3	179	100
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.2.4.2 below, less than average (38%) of CSA respondents agree that CSs able to generates enough revenues to respond to needs of their stakeholders; 52% of CSA respondents abstain to respond and stayed neutral; and 9% of CSA respondents disagree that CSs able to generate revenues to respond to needs of their stakeholders. And also, less than average (43%) of CSA respondents agree that CSs have continued and sustained support from existing funding sources; 28% of CSA respondents abstain to respond and stayed neutral; and 29% of CSA respondents disagree that CSs continued and sustained support from existing funding sources. Moreover, less than average (28.5%) of CSA respondents agree that CSs consistently obtain new funding sources; 23.5% of CSA respondents abstain to respond and stayed neutral; and 48% of CSA respondents disagree that CSs consistently obtain new funding sources. less than average (48%) of CSA respondents disagree that CSs depend on a single source of funding; 24% of CSA respondents agree that CSs depend on a single source of funding; and 28% of CSA respondents abstain to respond and stayed neutral.

As indicated in table 4.1.2.4.2 below, the majority (57%) of CSA respondents disagree that CSs create surplus, 38% of CSA respondents abstain to respond and stayed neutral; and 5% of CSA respondents agree that CSs create surplus. And also, less than average (38%) of CSA respondents disagree that CSs consistently have more revenue than expresses; 43% of CSA respondents abstain to respond and stayed neutral; and 19% of CSA respondents agree that CSs consistently have more revenue than expense. Moreover, less than average (43%) of CSA respondents agree that CSs assets are greater than liabilities; 33% of CSA respondents abstain to respond and stayed neutral; and 24% of CSA respondents disagree that CSs assets are greater than liabilities. less than average (34%) of CSA respondents agree that CSs can sustain themselves with in a competitive environment; 34% of CSA respondents abstain to respond and stayed neutral; and 24% of CSA respondents disagree that CSs can sustain themselves with in a competitive environment. Furthermore, less than average (38%) of CSA respondents disagree that CSs keep a reasonable surplus of money to use during difficult times; 38% of CSA respondents abstain to respond and stayed neutral; and 24% of CSA respondents agree that CSs keep a reasonable surplus of money to use during difficult times.

As indicated in table 4.1.2.4.2 below, the majority (62%) of CSA respondents agree that CSs monitor their finance on a regular basis; 23.5% of CSA respondents abstain to respond and stayed neutral; and 14.5% of CSA respondents disagree that CSs monitor their finance on a regular basis. Furthermore, the majority (52%) of CSA respondents agree that CSs monitor capital assets and depreciation; 29% of CSA respondents abstain to respond and stayed neutral; and 19% of CSA respondents disagree that CSs monitor capital assets and depreciation.

Table 4.1.2.4.2 Responses of CSA on Financial Viability Criteria of CSs

	standards/criterias	lts Gathered/Ga													
		Abstain		rongly Agr		Agree		Neuteral		Disagree		rongly Agr		Total	
		F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)	F	P(%)
1	Responses of CSA whether CSs able to generate revenues to res	4	19	4	19	4	19	7	33	2	10	0	0	21	100
2	Responses of CSA whether CSs create surplus.	4	19	1	5	0	0	4	19	7	33	5	24	21	100
3	Responses of CSA whether CSs have continued and sustained su	3	14	4	19	5	24	3	14	6	29	0	0	21	100
4	Responses of CSA whether CSs consistently obtain new funding s	3	14	2	10	4	19	2	10	9	43	1	4	21	100
5	Responses of CSA whether CSs depend on a single source of fur	3	14	3	14	2	10	3	15	7	34	3	14	21	100
6	Responses of CSA whether CSs consistently have more revenue	4	19	3	14	1	5	5	24	6	29	2	9	21	100
7	Responses of CSA whether CSs sustain themseleves with in a co	3	14	2	9	5	24	6	29	4	19	1	5	21	100
8	Responses of CSA whether CSs assets are greater than liabilities.	3	14	5	24	4	19	4	19	4	19	1	5	21	100
9	Responses of CSA whether CSs keep a reasonable surplus of mo	4	19	2	10	3	14	4	19	5	24	3	14	21	100
10	Responses of CSA whether CSs monitors its finances on a regula	3	14	4	19	9	43	2	9	1	5	2	10	21	100
11	Responses of CSA whether CSs monitor capital assets and depre	4	19	3	14	8	38	2	10	3	14	1	5	21	100
	N.B F- stands for frequency & P for percentage.														

4.1.3 Data of Performance in relation to external standard factors

4.1.3.1 Data of Political and administrative standard factors

As indicated in table 4.1.3.1.1.A below, the majority (71%) of CSs agree that the 2009 charities & Societies proclamation is important, 18% of CSs respondents stayed neutral & abstain to respond, and 11% of CSs respondents disagree that the proclamation isn't important. And also, the majorities (67%) of CSs respondents agree that CSA is well prepared to implement the proclamation and hence properly administer CSs, 20% of CSs respondents disagree that CSA is well prepared to implement the proclamation properly and administer CSs well, and 17% of CSs respondents stayed neutral & abstained to respond. Moreover, the majority (53%) of CSs agree that CSA has Sufficient capacity to implement the proclamation and hence administer CSs in the country, 25% of CSs respondents stayed neutral and abstain to responds, and 30% of CSs respondents are disagree that the agency have sufficient capacity to implement the proclamation and hence to administer CSs in the country.

As indicated in table 4.1.3.1.1.A below, below average (45%) of CSs respondents agree that CSA activities are planned, inspirational and innovative; 31% of CSs respondents disagree that CSA activities are planned, inspirational, and innovative; and 24% of CSs respondents stayed neutral & abstain to respond. And also, below average 45% of CSs respondents agree that CSA treatment of its clients is fair & just, 29% of CSs respondents disagree that CSA treatment is fair & just, and 26% of CSs respondents stayed neutral & abstain to respond.

Table 4.1.3.1.1.A Responses of CSs on external factors of political & Administrative Criteria

S.N	standards/criterias	Results Gathered													
		Abstain		ongly Agr		Agree		Neuteral		Disagree		ongly Agr		Total	
		F	P(%	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)
1	Response of CSs whether the 2009 charities and society's procla	12	7	68	38	59	33	20	11	10	5.5	10	6	179	100
2	proclamation and hence properly administer CSs in the country.	7	4	58	32	63	35	25	14	19	11	7	4	179	100
3	lamation and hence administer NGO's and CSO's in the country.	6	3	41	23	54	30	39	22	27	15	12	7	179	100
4	responses whether CSA treatments of its clients are fair & just.	8	4	29	16	52	29	39	22	37	21	14	8	179	100
5	t whether CSA activities are planned, inspirational and innovative.	10	6	23	13	57	32	33	18	43	24	13	7	179	100
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.3.1.2.A below, the majority (62%) of CSA agree that the 2009 charities & Societies proclamation is important, 10% of CSA respondents abstain to respond, and 29% of CSA respondents disagree that the proclamation isn't important. And also, less than average (29%) of CSA respondents agree that CSA is well prepared to implement the proclamation and hence properly administer CSs, 52% of CSA respondents disagree that CSA is well prepared to implement the proclamation properly and administer CSs well, and 5% of CSA respondents abstained to respond. Moreover, the majority (76%) of CSA agree that CSA has Sufficient capacity to implement the proclamation and hence administer CSs in the country, and 24% of CSA respondents disagree that the Agency have sufficient capacity to implement the proclamation and hence to administer CSs in respondents agree that CSA activities are planned, inspirational and innovative; 14% disagree that CSA activities are planned, inspirational, and innovative; and 10% stayed neutral & abstain to respond. And also little above average 53% of CSs respondents agree that CSA treatment of its clients is fair & just, 42% disagree that CSA treatment is fair & just, and 5% stayed neutral & abstain to respond.

Table 4.1.3.1.2.A Responses of CSA on CSs external factors of political & Administrative Criteria

	standards/criterias	ılts Gathered/Gai													
		Abstain		ongly Agr		Agree		Neuteral		Disagree		ongly Agr		Total	
		F	P(%	F	P(%)	F	P(%)	F	P(%)	F	P(%)	F	P(%	F	P(%)
1	hether the 2009 charities and society's proclamation is important	2	10	2	10	11	52	0	0	6	28	0	0	21	100
2	proclamation and hence properly administer CSs in the country.	1	5	0	0	6	29	0	0	11	52	3	14	21	100
3	lamation and hence administer NGO's and CSO's in the country.	0	0	1	5	15	71	0	0	5	24	0	0	21	100
4	responses whether CSA treatments of its clients are fair & just.	1	5	1	5	10	48	0	0	7	33	2	9	21	100
5	t whether CSA activities are planned, inspirational and innovative.	2	10	3	14	13	62	0	0	3	14	0	0	21	100
	N.B F- stands for frequency & P for percentage.														

As indicated in table 4.1.3.1.1.B below, 138 or 77% of CSA respondents agree that the 2009 charities & societies proclamation has profound impact, 33 or 18% of CSA respondents disagree that it has profound impact, and 8 or 5% of CSA respondents abstain to respond that the proclamation has profound impact on the fair performance of the sector.

Table 4.1.3.1.1.B CSs response whether the 2009 CS proclamation has profound impact.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	8	5.0	5.0
Yes	138	77.0	82.0
No	33	18.0	100.0
Total	**179**	**100.0**	**100.0**

As indicated in table 4.1.3.1.2.B below, 16 or 76% of CSA respondents agree that the 2009 charities & societies proclamation has profound impact, and 5 or 24% disagree that it has profound impact on the fair performance of the sector.

Table 4.1.3.1.2.B CSA response whether the 2009 CS proclamation has profound impact or not

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	0	0	0
Yes	16	76.0	76.0
No	5	24.0	100.0
Total	**21**	**100**	**100.0**

As indicated in table 4.1.3.1.1.C below, 65 or 36% of CSs respondents agree that the proclamation has positive impact in the activities of charities & societies, 69 or 39% of CSs respondents agree that the impact is negative, and 45 or 25% of CSs respondents abstain to respond.

Table 4.1.3.1.1.C CSs response on the proclamation impact

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	45	25.0	25.0
Positive	65	36.0	61.0
Negative	69	39.0	100.0
Total	**179**		**100.0**

As indicated in table 4.1.3.1.2.C below, 16 or 76% of CSA respondents agree that the proclamation has positive impact in the activities of charities & societies while 5 or 24% 0f CSA respondents agree that the impact is negative.

Table 4.1.3.1.2.C CSA response on the proclamation impact

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	9	43.0	43.0
Positive	12	57.0	100.0
Total	**21**	**100**	**100.0**

As indicated in table 4.1.3.1.1.D below, 56 or 31% of CSs respondents abstain to respond that which CSs impacted most by the application of 2009 CS proclamation, 43 or 24% of CSs respondents agree that Ethiopian resident charity impacted most, 24 or 13% of CSs respondents both Ethiopian Association/ Society and Foreign charity impacted most, 18 or 10% of CSs respondents agree that Ethiopian charity impacted most, and 12 or 7% of CSs respondents agree that Ethiopian resident Ass/society impacted most.

Table 4.1.3.1.1.D CSs responses of which CS impacted most by the 2009 CS proclamation

Particulars	Frequency	Percent	Cumulative percent
Abstain	56	31.0	31.0
Ethiopian resident charity	43	24.0	55.0
Foreign charity	24	14.0	69.0
Ethiopian Charity	18	10.0	79.0
Ethiopian resident Ass/Society	12	7.0	86.0
Ethiopian Association/Society	24	14.0	100.0
Total	**179**	**100.0**	**100.0**

As indicated in table 4.1.3.1.2.D below, 21 or 100% of CSA respondents abstain to respond that which CSs impacted most with the application of the 2009 proclamation.

Table 4.1.3.1.2.D CSA responses of which CSs impacted most by the 2009 CS proclamation

Particular	Frequency	Percent	Cumulative percent
Abstain	21	100.0	100.0

4.1.3.2 Data of Economic standard Factors

As indicated in table 4.1.3.2.1.A below,80 or 45% of CSs respondents agree that the main problem that impacted CSs most is Strict or tight (not flexible & accommodative) procedures of the Agency , that is, it isn't innovative & dedicative based on the understanding of the objectives of the proclamation, and is not flexible enough to accommodate different dev't partners by avoiding subjective understanding and decisions; 30 or 17% of CSs respondents agree that the main problem of charities and societies is lack of source of funds due to limit in the provision of the proclamation as the country is undeveloped to mobilize enough resources and also the culture of the community is not developed to engage in charitable activities; and also 18 or 10% of CSs respondents agree that unmet requirements set by CSP such as the classification of administration & program costs and the definition of thematic areas in the regulation & directives aren't clear & based on the objectives reality of the sector. However, 51 or 28% of the respondents agree that the main problem that impacted CSs most is CSs themselves malfunctions that arise from lack of capacity, commitment, transparency, accountability and clear understanding mission & objectives of their establishment, and also lack of understanding of the government procedures & laws.

Table 4.1.3.2.1.A Responses of CSs which problems impacted CSs most and predominant reasons CSs failure to re-register

Alternative Responses	Frequency	Percent	Cumulative percent
Strict or tight (not flexible & accommodate) of the Agency, and subjective understanding & decisions of the Agency employees. And also lack of the necessary support, monitoring & evaluation activities by the Agency and other	80	45.0	45.0

regulatory bodies.			
Lack of sources of funds due to the limit in the provision of the proclamation.	30	17.0	62.0
Unmet requirement seat by the Agency.	18	10.0	72.0
NGO's & SCO's malfunctions arise from lack of capacity, commitment, transparency & accountability, and lack of clear understanding of mission, objectives, procedures and law.	51.0	28.0	100.0
Abstain	0	0	100.0
Total	**179**	**100**	**100.0**

As indicated in table 4.1.3.2.2.A below,10 or 48 % of CSA respondents agree the problem that impacted CSs most is unmet requirements set by CSP such as the classification of administration & program costs and the definition of thematic areas in the regulation & directives aren't clear & based on the objectives reality of the sector ; 7 or 33% of CSA respondents agree that CSs impacted most by lack of sources of funds due to the limit in the provision of the proclamation; and 3 or 14% of CSA respondents agree that the problem impacted CSs most is malfunctions of CSs which arises from lack of capacity, commitment, transparency & accountability while only 1 or 5% of CSA respondents agree that CSs impacted most due to Strict or tight (not flexible & accommodate)procedures of the Agency, rules & regulation.

Table 4.1.3.2.2.A Responses of CSA that problem which impacted CSs most and predominant reasons for CSs failure to re-register

Alternative Responses	Frequency	Percent	Cumulative percent
Strict or tight (not flexible & accommodate) of the Agency, and subjective understanding & decisions of the Agency employees. And also lack of the necessary support, monitoring & evaluation activities by the Agency and other regulatory bodies.	1	5.0	5.0
Lack of sources of funds due to the limit in the	7	33.0	38.0

provision of the proclamation.			
Unmet requirement ,that is , rules & regulation seat by the Agency	10	48.0	86.0
NGO's & SCO's malfunctions arise from lack of capacity, commitment, transparency & accountability, and lack of clear understanding of mission, objectives, procedures and law.	3	14.0	100.0
Abstain	0	0	100.0
Total	**21**	**100**	**100.0**

As indicated in table 4.1.3.2.1.B below,64 or 36% of CSs respondents agree that classification of admin & program cost rules & regulations should be improved to align with the objective reality of the sector; 54 or 30% of CSs respondents agree that the country is under developed to mobilize finance from domestic resources, and also the culture of the community is not developed to engage in charitable activities, therefore, there must be an improvement in the foreign &domestic financial mobilization & utilization; and 33 or 18% of CSs respondents agree that the procedure and execution of the Agency isn't flexible to accommodate different development partners while 28 or 16% of CSs respondents agree that currently no need of improving rules & regulations of charities & societies as they are fit enough the requirements of the sector.

Table 4.1.3.2.1.B Responses of CSs that their reasons to improve or change charities & societies rules & regulation

Alternative Responses	Frequency	Percent	Cumulative percent
The country is underdeveloped to mobilize resources from domestic sources, and also the culture of the community is not developed to engage in charitable activities. Therefore, no need of limit on the foreign sources of funds as long as there is an efficient & effective utilization resource.	54	30.0	30.0
The procedure and execution of the Agency isn't based on the full understanding of the objectives of the proclamation,	33	18	48.0

and isn't flexible as to accommodate different development partners			
The classification of admin & program cost aren't based on the objective reality of the sector.	64	36.0	84.0
No need of improving rules & regulations of charities & societies as they are fit enough the requirements of the sector.	28	16.0	100.0
Abstain	0	0	100.0
Total	**179**	**100**	**100.0**

As indicated in table 4.1.3.2.2.B below, almost average CSA respondents (48%) agree that currently no need of improving rules & regulations of charities & societies as they are fit enough the requirements of the sector while 7 or 33% of CSA respondents agree that the classification of admin &program cost, and the definition of thematic areas in the regulation & directives aren't based on the objective reality of the sector; and only 1 or 5% of CSA respondents agree that the country is underdeveloped to mobilize resources from domestic sources, and also the culture of the community is not developed to engage in charitable activities.

Table 4.1.3.2.2.B Responses of CSA that their reasons to improve or change charities & societies rules & regulation

Alternative Responses	Frequency	Percent	Cumulative percent
The country is underdeveloped to mobilize resources from domestic sources, and also the culture of the community is not developed to engage in charitable activities. Therefore, no need of limit on the foreign sources of funds as long as there is an efficient & effective utilization resource.	1	5.0	5.0
The procedure and execution of the Agency must be innovative & dedicative based on the full understanding of the objectives of the proclamation; and flexible enough to accommodate different dev't partners by avoiding subjective understanding & decisions.	0	0	5.0
The classification of admin & program cost aren't based on the objective reality of the sector.	7.0	33.0	38.0
No need of improving rules & regulations of charities	10	48.0	86.0

&societies as they are fit enough the requirements of the sector.			
Abstain	3	14.0	14.0
Total	**21**	**100**	**100.0**

As indicated in table 4.1.3.2.1.C below, 55 or 30%of the respondents agree that no need of deciding limit in mobilizing & utilizing foreign financial resources as long as there is proper implementation (only need organized monitoring & Evaluation task), 37 or 21% of the respondents agree that foreign & domestic financial source to be 50/50, 35 or 20% of the respondents agree that the proportion to be 30/70, and 31 or 17% respondents agree that the current proportion 10/90 to continue as it is ,and 21 or 12% respondents abstain to respond.

Table 4.1.3.2.1.C Responses of CSs that their alternatives to improve 10/90 provision of the proclamation.

Particulars	Frequency	Percent	Cumulative percent
Abstain	21	12.0	12.0
To continue as it is	31	17.0	29.0
30/70	35	20.0	49.0
50/50	37	21.0	70.0
No Need of deciding limit	55	30.0	100.0
Total	**179**	**100.0**	**100.0**

As indicated in table 4.1.3.2.2.C below, 9 or 43% of CSA respondents agree that the current proportion 10/90 to continue as it is, 7 or 33% of CSA respondents agree that foreign & domestic financial source to be 50/50, 2 or 9.5% of CSA respondents agree that the proportion to be 30/70, and 1 or 5% of CSA respondents agree that no need of deciding limit in mobilizing & utilizing foreign financial resources as long as there is proper implementation (only need organized monitoring & Evaluation task) ,and 2 or 9.5% of CSA respondents abstain to respond.

Table 4.1.3.2.2.C Responses of CSA that their alternatives to improve 10/90 provision of the proclamation

Particulars	Frequency	Percent	Cumulative percent
To continue as it is	9	43.0	43.0
30/70	2	9.5	52.5
50/50	7	33.0	85.5
No Need of deciding limit	1	5.0	90.5
Abstain	2	9.5	100.0
Total	**21**	**100**	**100.0**

4.1.3.3 Data of technological, social and cultural standard factors

As indicated in table 4.1.3.3.1.A below, 56 or 31% of CSs respondents strongly agree that their organization create or adapt to new technology, 69 or 39% of CSs agree the same, 15 or 8% of CSs respondents stayed neutral, 16 or 9% of CSs respondents disagree that their organization create or adapt to new technology, 4 or 2% of CSs respondents strongly disagree the same, and 19 or 11 % CSs respondents abstain to responds. Therefore, based on the above information the majority (70%) of CSs respondents agree that CSs create or adapt to new technology; 19% of CSs respondent abstain to respond and stayed neutral; and 11% of CSs respondents disagree that CSs create or adapt to new technology.

Table 4.1.3.3.1.A Responses of CSs whether their organization create or adapt to new technology according to CSs data

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	19	11.0	11.0
Strongly Agree	56	31.0	42.0
Agree	69	39.0	81.0
Neutral	15	8.0	89.0
Agree	16	9.0	98.0
Strongly Disagree	4	2.0	100.0
Total	**179**	**100.0**	**100.0**

As indicated in table 4.1.3.3.2.A below, 4 or 19% of CSA respondents are strongly agree that CSs create or adapt to new technology, 8 or 38% of CSA respondents agree the same, 1 or 5% of CSA respondents stayed neutral, 6 or 29% of CSA respondents disagree that CSs create or adapt to new technology, 1 or 5% of CSA respondents strongly disagree the same, and 1 or 4 % of CSA respondents abstain to responds. Therefore, based on the above information the majority of (57%) CSA respondents agree that CSs create or adapt to new technology; 9% of CSA respondent abstain to respond and stayed neutral; and 34% of CSA respondents disagree that CSs create or adapt to new technology.

Table 4.1.33.2.A Data of CSs whether their organization create or adapt to new technology according to CSA response.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	1	5.0	5.0
Strongly Agree	4	19.0	24.0
Agree	8	38.0	62.0
Neutral	1	5.0	67.0
Disagree	6	28.0	95.0
Strongly Disagree	1	5.0	100.0
Total	**21**	**100**	**100.0**

As indicated in table 4.1.3.3.1.B below,2 or 1% of CSs respondents strongly agree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount);18 or 10% of CSs agree the same,124 or 69% of CSs disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support carried out at religious organizations, and/or to their relatives with significant level(amount); 20 or 11% of CSs strongly disagree the same, and 15 or 9% of CSs stayed neutral. Therefore, based on the information above 80% of CSs respondents disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and to their relatives with significant level(amount) while only 11% of CSs respondents agree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount).

Table 4.1.3.3.1.B Responses of CSs that the community of Ethiopia has good experience in engaging in charitable & voluntary activities beyond individual, small scale and unorganized support carried out at religious organizations, and/or their relatives with significant level (amount)

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	0	0	0
Strongly Agree	2	1.0	1.0
Agree	18	10.0	11.0
Neutral	15	9.0	20.0
Disagree	124	69.0	89.0
Strongly Disagree	20	11.0	100.0
Total	**179**	**100**	**100.0**

As indicated in table 4.1.3.3.2.B below, 2 or 9% of CSA respondents strongly agree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount);5 or 24% of CSA respondents agree the same,10 or 48% of CSA disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support carried out at religious organizations, and/or their relatives with significant level(amount); 4 or 19% of CSA respondents strongly disagree the same. Therefore, based on the information above 67% of CSA respondents disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount) while only 33% of CSA respondents agree that the community of

Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount).

Table 4.1.3.3.2.B Responses of CSA that the community of Ethiopia has good experience in engaging in charitable & voluntary activities beyond individual, small scale and unorganized support carried out at religious organizations, and/or their relatives with significant level (amount).

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	0	0	0
Strongly Agree	2	9.0	9.0
Agree	5	24.0	33.0
Neutral	0	0	33.0
Disagree	10	48.0	81.0
Strongly Disagree	4	19.0	100.0
Total	**21**	**100**	**100.0**

4.2ANALYSIS AND INTERPERATATION

CS performance in the country was analyzed and interpreted based on comprehensive standard guidelines set out by Charles Lusthaus and his team. The internal standard factors of performance assessment include effectiveness, efficiency, and relevance to stake holders or beneficiaries, and financial viability, while the external standard factors include political, administrative, economic, technological, social, and cultural factors.

Each set of descriptive question presented in the questionnaire was analyzed based on the percentage of the number of responses for each set of concept. When the sum of the percentage of the number of response for “strongly agree’’ and “agree” is on the higher side ,it indicates favorable responses to the achievements of CSs and these concepts were compiled to form a list of activities which CSs have to keep up. When the sum of the percentage of the number of responses for “strongly disagree” and “disagree” reply is on the higher side, it indicates un-favorable response to achievements of CSs and these activities define areas of improvement.

Furthermore the research project assumed activity results more than half (50%) as strength or weakness as there are more neutrals & abstains in respondents' response, and also if the result of response gained for a single activity is different from both CS &CSA averaging method is applied to identify the magnitude & direction of the result. Abstain and neutrals explain the respondents' unwillingness to vote for or against the concept under consideration, and the effect is null.

As mentioned in sampling method in part three, the data (information) of the research project for almost all CS are the same ,therefore, it is possible to take the sector data as homogenous, and we can conclude (forecast) with 5% sampling error and 95% confidence level the population parameters (CS Performance status) working in all Regions and City administration.

4.2.1 Analysis based on internal standard factors

4.2.1.1Performance analysis in relation to effectiveness standards

Based on the information in table 4.1.2.1.1 and 4.1.2.1.2 in data presentation part, 80% of CSs respondents agree that the services of CSs are beneficiaries targeted and satisfying the needs of their client while 95% of CSA respondents disagree that CSs services are beneficiaries targeted & satisfy their clients need. The result of whether the services of CSs are beneficiaries targeted and satisfying their clients can't be judged as the data from CSs& CSA are opposite and equal in magnitude; therefore, it needs further investigation directly from the beneficiaries. However, 87% of CSs& 86% of CSA respondents agree that CSs have good relation to their beneficiaries and stakeholders. Based on the data CSs relation to their beneficiaries & stakeholders are favorable to achieve their objective, nevertheless, the response contradicting with that of CSs services aren't target beneficiaries and satisfy their needs mentioned above. The researcher believe that there is misunderstanding of the question in the side of CSA that if they agree that CSs services aren't beneficiaries targeted and satisfy their needs, directly or indirectly it implies that CSs relation to their beneficiaries can't be good. Moreover, 79% of CSs& 57% of CSA respondents agree that CSs monitor organizational effectives and use feedback to improve it, so that it favors CSs in accomplishing their objectives.

As indicated in table 4.1.2.1.1 and 4.1.2.1.2 in data presentation part, 80% of CSs& 86% of CSA respondents agree that CSs have clear strategic plan that establish priority and determine how the organization resources allocated. And also 82% of CSs& 86% of CSA respondents agree that CSs mission operational zed through programs, goals and objectives. Moreover,84% of CSs& 71% of CSA respondents agree that CSs are effective in moving toward the fulfillment of their mission and meeting those goals as expressed in their reasons for their organization establishment. Furthermore, 72% of CSs& 76% of CSA respondents agree that CSs have a system for assigning effectiveness that is the extent to which goals and objectives are realized. As you observe from the data above, CSs are in favorable condition to fulfill effectiveness standard that lead to achieve their established objectives.

As indicated in table 4.1.2.1.1 and 4.1.2.1.2 in data presentation part, 76% of CSs& 62% of CSA respondents agree that CSs have effective structure that allow to adapt rapid change, efficiently meet their mission, wisely use the knowledge, skills and abilities of employee, promote good communication, encourage decision making and link units that help to achieve effective performance. And also 77% of CSs& 67% of CSA respondents agree that CSs recruit, develop and utilize a work force that are aligned with the organization's mission, vision and objectives. Moreover, 80% of CSs& 91% of CSA respondents agree that CSs have good leaders in their organization, and encourage others to be good leaders. Furthermore,77% of CSs& 78% of CSA respondents agree that CSs build and maintain an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth. Besides, 74% of CSs& 64% of CSA respondents agree that CSs develop and continuously study process that determine how services are developed communicated, and how beneficiaries are served. To assure organizational effectiveness in CSs the key standard activities are having effective structure, developing a work force that align with the organization objectives, having good leaders & encourage others to be good leaders, maintaining performance excellence environment, and continuously develop working process. From the data above, CSs in the country properly implemented these standard activities well, and hence, they are effective in accomplish their objectives.

As briefly discussed in performance measurement standards in part two, out of twelve standards that measures the effectiveness of an organization, the performance of CSs in the country can fulfill eleven of them with maximum magnitude. Therefore, it is possible to conclude from the above result that the performance of CSs in the country is effective in achieving their established objective.

4.2.1.2 Performance analysis in relation to efficiency standards

Based on the information in tables 4.2.1.2.1 and 4.2.1.2.2 in data presentation part, 71% of CSs& 81% of CSA respondents agree that CSs are efficient in using their human, financial and physical resources. And also 81% of CSs& 67% of CSA respondents agree that CSs are using physical facilities (buildings, equipment's, etc.) and financial resources optimally. Moreover, above 76% of CSs& less than average 48% of CSA respondents agree that CSs are efficient in resource management that resources are never over allocated across multiple projects in smoothing the stock of resources on hand, and reducing both excess inventories and shortage. From these data, CSs in the country have efficient utilization of human, financial, and physical resources which favors them to fulfill efficiency criteria seated.

As indicated in table 4.2.1.2.1 and 4.2.1.2.2 in data presentation part, 59% of CS & 71.5% of CSA respondents agree that CSs cost of staff members related to their productivity. And also 70% of CSs& 71% of CSA respondents agree that CSs have administrative systems in place that provides value for costs. Moreover, 68% of CSs& 57% of CSA respondents agree that CSs have quality administrative system in place to support efficiency in their organization. From the above information, the majority of CSs in the country are working to assure efficiency in their organization by adopting quality administrative system, provide value for cost, and relating workers' productivity with cost.

As indicated in table 4.2.1.2.1 and 4.2.1.2.2 in data presentation part, even if60% of CSs respondents agree that CSs practices and work procedures includes transparent and accountable system, however, 21 or 100% of CSA respondents abstain to respond that CSs practice and work procedures include transparent & accountable system. And also, less than average that is 42% of CSs agree there are record of corruption in their organization while significant number of 78% CSA respondents agree that there is record of corruption in CSs. Above average CSs agree that CSs activities are responsible & accountable to rules & procedures, and below average CSs agree that there is record of corruption in CSs while the majority of CSA respondents abstain to vote CSs activities are responsible & accountable to rules & procedures, and agree that there is record of corruption CSs.

Based on efficiency standard and the results of the study, out of nine standards of efficiency seven are favorable with maximum magnitude. Therefore, it is possible to conclude that CSs performance in the country is efficient in carrying out their activities.

4.2.1.3 Performance analysis in relation to Relevance standards

Based on the information in tables 4.2.1.3.1 and 4.2.1.3.2 in data presentation part, 77% of CSs agree that their beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization while 48% CSA respondents disagree that CSs' beneficiaries are adequately surveyed or polled to obtain their perceptions of CSs. However, 77% of CSs agree that their beneficiaries are adequately surveyed or polled to obtain their perceptions of their organization, and their responses are good while 62% CSA respondents disagree that CSs' beneficiaries are adequately surveyed or polled to obtain their perceptions of CSs and their responses are good. The majority of CSs respondents agree that beneficiaries are adequately surveyed and their perception are good while less than average CSA respondents agree that CSs beneficiaries are adequately surveyed and their perception are good. Moreover, 68% of CSs respondents agree that CSs are conducting assessments of stakeholders needs regularly while 57% CSA respondents disagree that CSs are conducting assessments of stakeholders needs regularly. From the above information, the performance of CSs in the country obtains favorable perception of their beneficiaries that help them to stay relevant to beneficiaries & stakeholders needs.

As indicated in table 4.2.1.3.1 and 4.2.1.3.2 in data presentation part, 69% of CSs& 62% of CSA respondents agree that CSs make benchmarked comparisons based on the performance of similar programs or on the performance of the program itself overtime, or on some predetermined target at the beginning of each program. And also 76% of CSs review and revise programs regularly to reflect a changing environment and capacities while only 48% CSA respondents agree that CSs review and revise programs regularly to reflect a changing environment and capacities. From the information above, CSs in the country apply benchmarked compares and reviewing programs & projects that give them chance to gather information to improve and implement programs & projects effectively & efficiently. And these activities help them to increase the participation of beneficiaries & stakeholders that create opportunity to CSs stay relevant to their stakeholders needs.

As indicated in table 4.2.1.3.1 and 4.2.1.3.2 in data presentation part, 73% of CSs and 57% CSA respondents agree that CSs monitor their reputation. 68% of CSs respondents agree that CSs encourage innovation while only 48% of CSA respondents agree that CSs encourage innovation. Monitoring reputation and encouraging innovation give chances to CSs to increase their service delivery in quality as well as in quantity which strengthen CSs relevance to their beneficiaries & stakeholders interest.

Based on the relevance standards stated in the theoretical part and the above study result favor the performance of CSs in the country that they are relevant to their beneficiaries and stakeholders interest.

4.2.1.4Performance analysis in relation to financial viability standards

Based on the information in table 4.2.1.4.1 and 4.2.1.4.2 in data presentation part, average CSs (50%) and only 38% CSA respondents agree that CSs able to generate revenues to respond to the needs of their stakeholders. And also52% of CSsand48% CSA respondents disagree that CSs depend on a single source of funding. Moreover, Average (51%) of CSs and only 43% CSA respondents agree that CSs have continued and sustained support from existing funding sources. Furthermore, only42% of CSs and 28.5% CSA respondents agree that CSs consistently obtain new funding sources. Generating revenues by consistently obtaining new funding sources rather than depend on a single sources fund is a critical activity for CSs to achieve their established objectives. However, the result of the analysis shows unfavorable condition that the performance of CSs in the country to stay competent and fulfill financial viability criteria.

As indicated in table 4.2.1.4.1 and 4.2.1.4.2 in data presentation part, only 26% of CSs and 5% CSA respondents agree that CSs create surplus. And also, only 31% of CSs and 19% CSA respondents agree that CSs consistently have more revenue than expense. Besides, 51% of CSs and only 43% CSA respondents agree that CSs assets are greater than liabilities. Moreover, 55% of CSs and only 34% CSA respondents agree that CSs can sustain them with in a competitive environment. Furthermore, only 32% of CSs and 24% CSA respondents agree that CSs keep a reasonable surplus of money to use during difficult times. From the data above CSs assets are less than liabilities and lacks surplus to use at difficult time and sustain them in competitive environment. As a result they fail to fulfill organization on going concern and financial viability standard seated.

As indicated in table 4.2.1.4.1 and 4.2.1.4.2 in data presentation part, 80% of CSs and 62% CSA respondents agree that CS monitor their finances on a regular basis. Furthermore, 71% of CSs and 52% CSA respondents agree that CSs monitor capital assets and depreciation. CSs in the country monitor their finance, capital assets and depreciation regularly, so that; they have good knowledge of their finance& capital asset to act accordingly.

Based on financial viability standards stated in part two and the above result &analysis, out of twelve standards measured only two activities (17%) fulfill financial viability criteria. Therefore, it is possible to conclude that the performance of CSs in the country isn’t financially viable to accomplish their established objective and fulfill the organization on going concern.

4.1.2 Analysis based on external standard factors

4.2.2.1 Performance analysis in relation to Political and Administrative standard factors

Based on the information in tables 4.2.2.1.1.A and 4.2.2.1.2.A in data presentation part, 67% of CSs and only 29% CSA respondents agree that CSA is well prepared to implement the proclamation and hence properly administer CSs in the country. However, 53% of CSs and 76% CSA respondents agree that CSA has sufficient capacity to implement the proclamation and hence properly administer CSs in the country. Moreover, less than average (48%) of CSs respondents agree that CSA activities are planned, inspirational and innovative while significant numbers of CSA respondents (76%) agree that CSA activities are planned, inspirational and innovative. And also below average (45%) of CSs and 53% CSA respondents agree that CSA treatment of its clients is fair & just. By averaging CSs& CSA responses, less than average respondents (unfavorable condition) agree that CSA isn’t well prepared to implement the proclamation; average respondents (less favorable) agree that CSA has sufficient capacity; and above average respondents (more favorable) agree that CSA activities are planned, inspirational and innovative. With a total of three standards seated to measure CSA performance only one criteria is fulfilled. Therefore, CSA performance is poor to help CSs to achieve their objectives.

As indicated in tables 4.2.2.1.1.B and 4.2.1.2.Bin data presentation part, 71% of CSsand62% CSA respondents agree that the 2009 Charities & Societies proclamation is important. And also, 77% of CSs and 76% CSA respondents agree that the 2009 charities & societies proclamation has profound impact on the fair performance of the sector. Moreover, below average number of CSs (36%) and the majority CSA (76%) respondents agree that the proclamation has positive impact on the fair performance of the sector. Even if the majority of CSs& CSA agree that the availability of law in the area since 2009 is important, however, there is a difference in the impact of the proclamation. As briefly mentioned in the literature review part, the proclamation lacks to include detail objectives that would guide CSs operation and serve as a standard to measure the performance of CSs in the country.

As indicated in tables 4.2.2.1.1.D and 4.2.2.1.1.D in data presentation part, 31% of CSs respondents abstain to respond that which CSs impacted most by the application of 2009 CS proclamation and 24% of them agree that Ethiopian resident charity impacted most while all CSA respondents (100%) abstain to respond which CSs impacted most by the application of 2009 proclamation. This question tries to qualify which type of CSs impacted most with the application 2009 proclamation; however, there is no full response from the respondents. It requires further investigation in the area by identifying problems in relation to the concept.

As stated in political & administrative standard in theoretical part and the results found in the analysis above, out of the total five political & administrative standards observed only two activities are fulfilled (40%). Therefore, it is possible to conclude that the political &administrative working environment is unfavorable.

4.2.2.2 Performance analysis based on economic standard factors

Based on the information in tables 4.2.2.1.A and 4.2.2.2.Ain data presentation part, by averaging both CSs& CSA responses (29%) CSs fail to re-register due to unmet requirements, that is, rules & regulation which doesn't align with objective reality of the sector impacted CSs most, second lack of sources of funds (25%), and third strict (inflexible) treatment of the Agency (25%) impacted CSs most, and also significant number of CSs& CSA (21%) agree that CSs malfunction contribute for their failure to accomplish their objectives and unable to re-register.

And also, as indicated in tables 4.2.2.2.1.B and 4.2.2.2.2.B in data presentation part, concerning factors that affect CSs most to be exposed for lack source funds, by averaging CSs& CSA responses 35% of them agree that the classification of admin & program cost, and the definition of thematic areas in the regulation & directives aren't based on the objective reality of the sector; and 18% of CSs& CSA respondents agree that the country is underdeveloped to mobilize resources from domestic sources, and also the culture of the community is not developed to engage in charitable activities.

Moreover, as indicated in tables 4.2.2.2.1.C and 4.2.2.2.2.C in data presentation part, concerning alternatives to improve domestic & foreign finance sources by averaging CSs& CSA responses 30% of them agree that the source of finance 10/90 to continue as it is, 26 % of them agree that to improve the source of fund from 10/90 to 50/50, 18% of them agree that no need of deciding limit on the utilization of foreign funds as long as there is effective & efficient utilization of resources, and 15% of CSs& CSA respondents agree that to improve the sources of fund from 10/90 to 30/70.

As stated in economic criteria in theoretical part two and the results shown above, the performance of CSs in the country lack enough financial support from foreign sources and unfair appropriation of admin & program cost allocation due to a limit in the provision of CS proclamation.

4.2.2.3 Technological, social, and cultural standard factors

Based on the information in tables 4.2.2.3.1.A and 4.2.3.2.A in data presentation part, 70% of CSs and 57% CSA respondents agree that CSs create or adapt to new technology. CSs technology adaptability allows them to have the required information timely and increase productive where by contribute for their overall objective achievements.

As indicated in tables 4.2.2.3.1.B and 4.2..3.2.B in data presentation part, both 80% of CSs and 67% of CSA respondents disagree that the community of Ethiopia have good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and to their relatives with significant level(amount) while only 11% of CSs and 33% of CSA of respondents agree that the community of Ethiopia have good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and to their relatives with significant level(amount).

Even if CSs are technology adaptive and this help them to achieve their objective, however, the community habit in engage at charitable activities limit the performance of CSs in the country to implement their programs properly. Therefore, the technology, social and cultural criteria's is fulfilled partly.

V. SUMMARY AND RECOMMENDATION

5.1 Summary

5.1.1Summary of Performance based on internal standard Factors

A. Summary of Performance in relation to effectiveness standards

Summary of performance in relation to effectiveness is condensed from twelve activities gathered from sampled CSs which briefly discussed in part four. As indicated in table 5.1.1.1.A below, 75 or 42% of CSs respondents agree that CSs performances are effective, 67 or 37% of CS respondents also strongly agree the same, 22 or 12% of CSs respondents stayed natural and abstain to responds, 9 or 5% CSs respondents disagree that CSs performances are effective, and 6 or 3% of CSs respondents strongly disagree that CSs performances are effective. Therefore, based on the above information the majorities (79%) of CSs performance are effective, 12% of CSs performance effectiveness is unknown, and 8% CSs performances are not effective according to CS data.

Table 5.1.1.1.A Summary of performance in relation to effectiveness based on CS data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	6	3.4	3.4
Strongly Agree	67	37.4	40.8
Agree	75	41.9	82.7
Neutral	16	8.9	91.6
Disagree	9	5	96.6
Strongly Disagree	6	3.4	100.0
Total	**179**	**100**	**100.0**

Summary of performance in relation to effectiveness is condensed from twelve activities gathered from sampled CSA which is briefly discussed in part four. As indicated in table 5.1.1.2.A below, 13 or 62% of CSA respondents agree that CSs performances are effective, 1 or 5% respondents also strongly agree the same, 6 or 28% of CSA respondents disagree that CSs performance are effective, and 1 or 5% CS respondents strongly disagree the same. Therefore, based on the above information the majority (67%) of CSs performance are effective while 33% of CSs performances are not effective according to the regulatory bodies.

Table 5.1.1.2.A Summary of performance in relation to effectiveness based on CSA data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	0	0	0
Strongly Agree	1	4.8	4.8
Agree	13	61.9	66.7
Neutral	0	0	66.7
Disagree	6	28.5	95.2
Strongly Disagree	1	4.8	100.0
Total	**21**	**100**	**100.0**

The majority of both CSs (79%) and CSA (67%) respondents agree that CSs performance are effective while 8% of CS and 33% of CSA respondents disagree that CSs performances are effective. And hence, we can conclude that the majority of CSs performance in the country is effective.

B. Summary of Performance in relation to efficiency standards

Summary of performance in relation to efficiency is condensed from nine activities gathered from sampled CSs which are briefly discussed in part four. As indicated in table 5.1.1.1.B below, 67 or 37% of CSs respondents agree that CSs performance are efficient, 54 or 30% of CSs respondents too strongly agree the same, 32 or 18% of CSs respondents stayed natural and abstain to responds, 14 or 8% of CSs respondents disagree that CSs performances are efficient, and 12 or 7% of CSs respondents too strongly disagree the same. Therefore, based on the above information the majorities (67%) of CSs performance are efficient, the efficiency of 18% of CSs in the country are unknown, 15% of CSs performances aren't efficient according to CS response.

Table 5.1.1.1.BSummary of performance in relation to efficiency based on CS data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	7	3.9	3.9
Strongly Agree	54	30.2	34.1
Agree	67	37.4	71.5
Neutral	25	14	85.5
Disagree	14	7.8	93.3
Strongly Disagree	12	6.7	100.0
Total	**179**	**100**	**100.0**

Summary of performance in relation to efficiency is condensed from nine activities gathered from sampled CSA which is briefly discussed in part four. As indicated in table 5.1.1.2.B below, 12 or 57% of CSA respondents agree that CSs performance are efficient, 5 or 24% of CSA respondents disagree that CSs performance are efficient, 2 or 10% of CSA respondents strongly agree that CSs performance are efficient, 1 or 5% of CSA respondents strongly disagree that CSs performance are efficient, and 1 or 4% of CSA respondents abstain to respondents. Therefore, based on the information above the majorities (67%) of CSs performance are efficient, 29% of CSs performances aren't efficient and 4% of CSs performance efficiency is unknown according to regulatory bodies' data.

Table 5.1.1.1.B Summary of performance in relation to efficiency based on CSA data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	1	4.8	4.8
Strongly Agree	2	9.5	14.3
Agree	12	57.1	71.4
Neutral	0	0	71.4
Agree	5	23.8	95.2
Strongly Disagree	1	4.8	100.0
Total	**21**	**100**	**100.0**

The majority 67% of CSs and 67% of CSA agree that CSs performances are efficient while 15%of CS and 29% of CSA respondents disagree that CSs performance are efficient; and18% of CSs and 4% of CSA respondents agree that CSs performance efficiency is unknown. Therefore, we can conclude that the majority CSs performance in the country is efficient based on both CSs and CSA data.

C. Summary of performance in relation to relevance standards

Summary of performance in relation to relevance is condensed from six standard activities gathered from sampled CSs which is briefly discuss in part four. As indicated in table 5.1.1.1.C below, 68 or 38% of CSs respondents agree that CSs performance are relevant to their stakeholders interest, 59 or 33% of CSs respondents too strongly agree the same, 31 or 17% stayed natural and abstain to respond, 14 or 8% of CSs respondents disagree that CSs performance are relevant to their stakeholders interest, and 7 or 4% of CSs respondents too strongly disagree the same. Therefore, based on the above information the majority (71%) of CSs performance are relevant to their stakeholders interest, 17% of CSs performance are unknown whether they are relevant or not, and 12% of CSs performance aren’t relevant to their stakeholders interest according to CSs data.

Table 5.1.1.1.CSummary of performance in relation to relevance based on CS data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	10	5.6	5.6
Strongly Agree	59	33.0	38.6
Agree	68	38.0	76.6
Neutral	21	11.7	88.3
Agree	14	7.8	96.1
Strongly Disagree	7	3.9	100.0
Total	**179**	**100**	**100.0**

Summary of performance in relation to relevance is condensed from six standard activities gathered from sampled CSA which is briefly discussed in part four. As indicated in table

5.1.1.1.C below, 8 or 38% of CSA respondents agree that CSs performance are relevance to their stakeholders interest, 8 or 38% of CSA respondents disagree that CSs performance are relevant, 2 or 10% of CSA respondents too strongly disagree, 2 or 10% of CSA respondents abstain to respond, 1 or 5% of CSA respondents strongly agree that CSs performance are relevant to their stakeholders interest. Therefore, based on the information above less than average (48%) CSs performances aren't relevant to their stakeholders' interest while 43% of CSs performances are relevant, and 9% of CSs performances are unknown whether they are relevant or not according to regulatory bodies data.

Table 5.1.1.1.CSummary of performance in relation to relevance based on CSA data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	2	9.5	9.5
Strongly Agree	1	4.8	14.3
Agree	8	38.1	52.4
Neutral	0	0	52.4
Disagree	8	38.1	90.5
Strongly Disagree	2	9.5	100.0
Total	**21**	**100**	**100.0**

The majority (71%) of CSs respondents and less than average CSA respondents (43%) agree that CSs performance is relevant to their stakeholders' interest while average (48%)CSA respondents and 12% of CSs respondents disagree that CSs performance are relevant to their stakeholders, and 26% of CSs performance are unknown whether they are relevant or not. Therefore, we can conclude that the majority CSs performance in the country are relevant to their stakeholders' interests.

D. Summary of performance in relation to financial viability standards

Summary of performance in relation to financial viability is condensed from twelve standard activities gathered from sampled CSs which is briefly discuss in part four. As indicated in table 5.1.1.1.D below, 50 or 28% of CSs respondents agree that CSs performance are financially viable, 35 or 20% of CS respondents too strongly agree the same, 34 or 19% of CSs respondents disagree that CSs performance are financially viable, 42 or 24% of CS respondents stayed neutral and abstain to respond, and18 or 10% of CSs respondents strongly disagree that CSs performance are financially viable. And hence, 48% of CSs agrees that their performances are financially viable, 29% CSs disagree that their performances are financially viable, and 23% respondent abstain to respond and stayed neutral.

Table 5.1.1.1.D Data of the response of CSs performance in relation to financial viability based on CS data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	16	8.9	8.9
Strongly Agree	35	19.6	28.5
Agree	50	27.9	56.4
Neutral	26	14.5	70.9
Disagree	34	19	89.9
Strongly Disagree	18	10.1	100.0
Total	**179**	**100**	**100.0**

Summary of performance in relation to financial viability is condensed from twelve standard activities gathered from sampled CSA which is briefly discussed in part four. As indicated in table 5.1.1.2.D below, 5 or 24% of CSA respondents disagree that CSs performance are financial viable, 9 or 43% of CSA respondents abstain to respond and stayed natural, 4 or 19% of CSA respondents agree that CSs performance are financial viable, 2 or 10% of CSA respondents strongly agree that CSs performance are financially viable, and 1 or 5% of the respondents strongly disagree that CSs performance are financial viable. Therefore, based on the above information (43%) of the performance of CSs in the country their financial viability are unknown, 29% of CSs performance aren't financially viable, and only 28% of CSs performance are financially viable according to regulatory bodies.

Table 5.1.1.2.DSummary of performance in relation to financial viability based on CSA data.

Alternative Responses	Frequency	Percent	Cumulative percent
Abstain	5	23.8	23.8
Strongly Agree	2	9.6	33.4
Agree	4	19	52.4
Neutral	4	19	71.4
Disagree	5	23.8	95.2
Strongly Disagree	1	4.8	100.0
Total	**21**	**100**	**100.0**

Therefore, near average number of CS (48%) and only 28% of CSA agree that CSs performance are financially viable; while, 29% CSs and 24% CSA disagree that CSs performance aren't financially viable ;and 24% CSs and 43% CSA respondents abstain to respond & stayed neutral whether CSs performance financially viable or not.

5.1.2 Summary of performance in relation to external standard factors

The majority (70%) of CS& regulatory bodies agree that the 2009 charities & societies proclamation is important, 76% of them believe that it has profound impacts, but only 38% of them disclose it has positive impact. On the other hand, only limited number (12%) of CS& regulatory bodies disagree that the proclamation isn't important; and among these respondents19% of them don't believe that it has profound impact and 34% agree that it has a negative impact. The assessment shows that positive and negative impact of the proclamation is almost equal.

Rules and regulations that hinders the activities of CSs are by averaging35% CSs& CSA respondents agree that the classification of admin & program cost, and the definition of thematic areas in the regulation & directives aren't based on the objective reality of the sector; and 18% of CSs& CSA respondents agree that the country is underdeveloped to mobilize resources from domestic sources, and also the culture of the community is not developed to engage in charitable activities; therefore, no need of limit on the foreign sources of funds as long as there is an efficient & effective utilization resource.

67% of CSs and 29% of CSA respondents agree that CSA is well prepared to implement the proclamation and hence properly administer CSs in the country; however, 53% of CSs and 76% of CSA respondents agree that CSA has sufficient capacity to implement the proclamation and hence properly administer CSs in the country. And also, below average 45% of CSs and 53% of CSA respondents agree that CSA treatment of its clients are fair and just, moreover, below average (45%) of CSs respondents agree that CSA activities are planned, inspirational and innovative while significant number of CSA respondents (76%) agree that CSA activities are planned, inspirational and innovative.

As you see from the data there is a contradictory ideas that the majorities of CSs agree that CSA is well prepared and has sufficient capacity to implement the proclamation and hence to administer CSs, however, they disagree that CSA activities are planned, inspirational, innovative, fair and just; while the majority of CSA respondents agree that CSA is well prepared, has sufficient capacity to implement the proclamation and hence properly administer CSs in the country, and also the activities of CSA are planned, inspirational, innovative, fair and just.

And also, problems which impacted CSs most and predominant reasons for CSs failure to re-register are by averaging both CSs& CSA responses (29%) unmet requirements, that is, rules & regulation which doesn't align with objective reality of the sector impacted CSs most, second both lack of sources of funds (25%) and strict (inflexible) treatment of the Agency (25%) impacted CSs most, and also significant number of CSs& CSA (21%) agree that CSs malfunctions contribute for their failure to accomplish their objectives and unable to re-register.

Problems in relation to appropriation of foreign sources of funds by averaging 30% CSs& CSA respondents agree that the source of finance 10/90 to continue as it is, 26 % of them agree that to improve the source of fund from 10/90 to 50/50,18% of them agree that no need of deciding limit on the utilization of foreign funds as long as there is effective & efficient utilization of resources, and 15% of CSs& CSA respondents agree that improving the sources of fund from 10/90 to 30/70.

Finally, Charities & Societies in Ethiopia have encouraging experience in technology adaption that 70% of CSs and 57% CSA respondents agree that CSs create or adapt to new technology. However, the culture of the community in engaging at charitable activities are very limited that both 80% of CSs and 67% of CSA respondents disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and/or to their relatives with significant level(amount) while only 11% of CSs and 33% of CSA respondents disagree that the community of Ethiopia has good experience in engaging at charitable & voluntary activities beyond individual, small scale and unorganized support undertaken at religious organizations, and to their relatives with significant level(amount)

5.2 Recommendation

The research project appreciate and would like to say to keep up and develop the encouraging results achieved so far in the sector, and for ward its recommendation based on specific problems identified in the analysis part.

1. As mentioned at the findings part, only 38% of CS (by averaging) are financially viable while the majority of CSs in the country have encountered financial viability problem to carry out their established objectives. And hence, to curb this financial viability problem and be able to contribute for the welfare of the community CSs should able to generate enough revenues to respond to the needs of their stakeholders by having continued & sustained support from existing funding sources and consistently obtaining new funding sources; by establishing strategic partnership with foreign sources and developing fund raising programs domestically. CSs should also create and keep reasonable surplus of money to use during difficult times that help them sustain in a competitive environment. Besides, CSs should monitor their finance, capital assets, and depreciation regularly to be able to know, act and protect their wealth.

Therefore, CSs should design a strategy and system that help them trap new funding sources consistently (foreign & domestic), and also should have continued and sustained support from existing funding sources (by adhering to interests of stakeholders), and of course by implementing cost effective procedures.

2. Even if, according to the analysis, CSA has sufficient capacity to administer CSs in the country, however, it is not well prepared to administer CSs in the country and also its treatments of its clients aren't fair & just.

   Therefore, CSA should amend its service delivery rules & procedures in such a way that accommodate fair & just treatment of its clients by providing right direction, good handling, timely response for CSs requests with the objective of forming development partnership with CSs in the country than strict or inflexible approaches. It is also advisable to form regular platform that allow to participate all stakeholders & CSs so that problems related to rules, regulation and producers could easily be addressed.

3. The first two major problems that account 54% and are predominant reasons for CSs failure to re-register are some CS rules & regulations aren't in line with the objective reality of the sector such as the classification of admin & program costs, and lack of sources of funds due to 10/90 foreign & domestic fund utilization provision where the culture of the community in engaging at charitable & voluntary activities are very limited.

   Therefore, it is wise to reconsider rules & regulation in relation to classification of admin & program costs, and foreign & domestic fund utilization provisions. The research project proposes ways to improve the classification of admin & program costs either by increasing the appropriation of 30/70 based on independent assessment or reclassify (identify & make clear classification of) admin & program costs with CSs representative active participation. It is difficult to think appropriate program &project implementation without enough administration costs. And also, it is important to note that the country is underdeveloped to mobilize all financial resources required for development domestically, moreover, the culture of the community in engaging at charitable & voluntary activities are young. And hence, it is imperative to improve the provision that currently there are lots of people that require significant support in all aspects, and also it is logical to think economic independency as country which couldn't come into effect tonight. It is important to balance these two cases and go in the right direction that the research project proposes improving the financial utilization provision from 10/90 to 50/50 appropriation, so that, it gives chances to support millions & address poverty, and also help to develop the culture of raising fund domestically.

4. It is also important to include detail & specific objectives that guide and give direction for the activities of CSs in the proclamation, and also serve as standard baseline for the evaluation of CS undertaking in the country.

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APPENDIX

Questionnaire for Charities & Societies

Addis Ababa University

College of business and economics

Department of Management

Dear respondent,

I am a student in the school of Graduate studies of Addis Ababa University, pursuing the Executive Master of Business Administration (EMBA) program. Currently, I am conducting a research project on contribution, effectiveness and efficiency of CS in Ethiopia.

This questionnaire is prepared to gather information about stakeholder perspectives, experiences, and possible consequences of the 2009 charities and societies proclamation of Ethiopia on non-governmental and civil society organizations operating in Ethiopia's; CS contribution, and their performance effectiveness and efficiency. To this end, your contribution in filling out this questionnaire has been deemed decisively important.

Your kind cooperation's, therefore, is desired to successfully undertake this study and find out the possible consequences of the proclamation, to find out the strength and weakness of the Administrative body and CSs', and to find out the possible challenges in the sector and propose viable solutions to alleviate these challenges. I therefore take this opportunity to kindly ask you to be as open and honest as possible to find out the actual fact on the ground.

The questionnaire and all data filled in it, are solely meant for academic consumption and will in no way affect the persons or organizations filling it. Please rest reassured that all the information provided will be treated with the at most confidentiality.

General Information's:

- You don't need to write your or your organization's name.
- Indicate your answers with a tick mark (√) where necessary
- Use blank spaces to give short answers.
- You can tick more than once where necessary and appropriate.
- For any question/inquiry use the following address:

  Many thanks in Advance!!! Tel:- 0934 47 08 75

  E-mail: aweked73@gmail.com

1. Respondent profile

1.1. Sex

☐ Male

☐ Female

1.2. Age

18-30 years ☐

31-45 years ☐

46 years & above ☐

1.3. Level of education

Primary school ☐ technical vocational ☐ bachelor Degree ☐

Secondary school ☐ diploma ☐ post graduate ☐

1.4. What is your level of responsibilities in the organization?

Front-line ☐ Middle-level management ☐

Supervisory ☐ executive-level management ☐

Instructions: Please respond by marking a sign "√" or "X" against the alternative chooses given in the table below. When you answer the questions the alternative chooses are represented from 1 to 5 to indicate:-

1. Strongly agree 2. Agree 3. Neutral 4. Disagree 5.strongly disagree

	Question	Alternative choices				
		1	2	3	4	5
2.	**Performance in relation to effectiveness**					
2.1	Your services are beneficiaries targeted and satisfy their needs.					
2.2	Your relation to their beneficiaries and stakeholders are good.					
2.3	Your organization is effective in moving toward the fulfillment of its mission, meeting those goals as expressed in its reason for the organization establishment.					
2.4	There are good leaders in your organization and are encouraged others to be good leaders so that they help to integrate values and expectations in to the organization's leadership and management system.					
2.5	Your organization has clear strategic plan that establishes priorities and determines how the organization's resources are allocated.					
2.6	Your organization mission operational zed through program goals, objectives and activities.					
2.7	Your organization have effective structure that allow to adapt rapid change, efficiently meet its mission, wisely use the knowledge, skills and abilities of employees, promote good communication, encourage decision making and link departments and work units that help to achieve effective performance.					
2.8	Your organization recruit, develop and utilize a work force that is aligned with the organization's mission, vision and objectives.					

2.9	Your organization builds and maintains an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth.					
2.10	Your organization developed and continuously study process that determine how services are developed, communicated, and how beneficiaries are served					
2.11	Your organization has a system for assigning effectiveness that is the extent to which goals and objectives are realized.					
2.12	Your organization monitors organizational effectives and use feedback to improve themselves.					
3.	**Performance in Relation to Efficiency**					
3.1	Your organization is efficiently using their human, financial and physical resources.					
3.2	Your organization physical facilities (buildings, equipment's, etc.) and financial resources are used optimally.					
3.3	Your organization costs of staff members are related to their productivity.					
3.4	Your organization administrative systems are in places that provide good value for costs.					
3.5	Your organization has quality administrative systems in place to support efficiency (financially, human resources, program, strategy, etc.).					
3.6	Your organization makes benchmarked comparisons based on the performance of similar programs or on the performance of the program itself overtime, or on some predetermined target at the beginning of each program.					
3.7	Your organization resource management are efficient that resources are never over allocated across multiple projects in smoothing the stock of resources on hand, and reducing both excess inventories and shortage.					
3.8	There are records of corruption in your organization before.					
3.9	Your organization practice and work procedure include transparent and accountable system.					
4.	**Performance in Relation to Relevance**					
4.1	Your organization adequately surveyed or polled their beneficiaries to obtain their perceptions of the organization.					
4.2	Based on the survey conducted the responses of beneficiaries are good.					
4.3	Your organization programs are reviewed and revised regularly to reflect a changing environment and capacities.					
4.4	Your organization conducts their stakeholders' needs assessment regularly.					
4.5	Your organization regularly reviews the environment in order to adopt their mission and strategy accordingly.	`				
4.6	Your organization monitors their reputation regularly.					
4.7	Your organization encourages innovation regularly.					
5.	**Performance in relation to financial viability**					
5.1	Your organization able to generate revenues to respond to the needs of its stakeholders.					
5.2	Your organization are creating surplus.					
5.3	Your organization have continued and sustained support from existing funding sources.					
5.4	Your organization consistently obtains new funding sources.					
5.5	Your organization depends on a single source of funding.					
5.6	Your organization consistently has more revenue than expense.					
5.7	Your organization can sustain itself with in a competitive environment.					

5.8	Your organization assets are greater than liabilities.					
5.9	Your organization keeps a reasonable surplus of money to use during difficult times.					
5.10	Your organization monitors their finances on a regular basis.					
5.11	Your organization monitors capital assets and depreciation.					
	Performance in relation to external environment					
6.1	The 2009 charities and society's proclamation is important.					
6.2	The Clarities and Societies Agency is well prepared to implement the proclamation and hence properly administer CS in the country.					
6.3	The Charities and Societies Agency has sufficient capacity to implement the proclamation and hence administer CS in the country.					
6.4	The Agency's treatment of its clients is fair and just.					
6.5	The Agency's activities are planned, inspirational and innovative.					
6.6	Your organization creates or adapt to new technology regularly.					
6.7	The Ethiopia community has good experience in engaging at charitable & voluntary activities that are beyond individual, small scale, and unorganized support at religious organizations, and/or their relative with significant level (amount).					

6.8 Do you think the 2009 charities and societies proclamation will profoundly impact in the overall CS community in Ethiopia?

Yes ☐ No ☐

6.9If your answer to question 6.8 is yes, what do you think will the impact be more like?

Positive ☐ Negative ☐

6.10 If your answer to question 6.8 is yes, which type of CS do you think will be impacted most? (please rank them)

Ethiopian resident charity ________

Foreign charity ____________________

Ethiopian charity _________________

Ethiopian Association/ Society ___________________

Ethiopian resident Association/ Society _________________

Others _____________________

6.11 What are the predominant reasons for the failure of CS to re-register?

____

____

6.12 As to the charities and societies' proclamation provision of 10% fund utilization from foreign sources and 90% from domestic sources to sensitize rights, what would be your suggestion to improve the provision?

To continue as it is 30/70 ☐ 50/50 ☐ No need of deciding limit ☐

6.13 What is your reason to improve or change charities & society's rules & regulation?

____

6.14 Finally, what is your opinion in general that CS to be effective and efficient in their undertaking and to contribute positively and as expected for welfare of the community?

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Questionnaire for Regulatory bodies

Addis Ababa University

College of business and economics

Department of Management

Dear respondent,

I am a student in the school of Graduate studies of Addis Ababa University, pursuing the Executive Master of Business Administration (EMBA) program. Currently, I am conducting a research project on contribution, effectiveness and efficiency of CS in Ethiopia.

This questionnaire is prepared to gather information about stakeholder perspectives, experiences, and possible consequences of the 2009 charities and societies proclamation of Ethiopia on non-governmental and civil society organizations operating in Ethiopia's; CS contribution, and their performance effectiveness and efficiency. To this end, your contribution in filling out this questionnaire has been deemed decisively important.

Your kind cooperation's, therefore, is desired to successfully undertake this study and find out the possible consequences of the proclamation, to find out the strength and weakness of the Administrative body and CS, and to find out the possible challenges in the sector and propose viable solutions to alleviate these challenges. I therefore take this opportunity to kindly ask you to be as open and honest as possible to find out the actual fact on the ground.

The questionnaire and all data filled in it are solely meant for academic consumption and will in no way affect the persons or organizations filling it. Please rest reassured that all the information provided will be treated with the at most confidentiality.

General Information's:

- You don't need to write your or your organization's name.
- Indicate your answers with a tick mark (√) where necessary
- Use blank spaces to give short answers.
- You can tick more than once where necessary and appropriate.
- For any question/inquiry use the following address:
  Many thanks in Advance!!!
  Tel:- 0934 47 08 75
  E-mail: aweked73@gmail.com

2. Respondent profile

2.1. Sex

Male ☐

Female ☐

2.2. Age

18-30 years ☐

31-45 years ☐

46 years & above ☐

2.3. Level of education

Primary school ☐ technical vocational ☐ bachelor Degree ☐

Secondary school ☐ diploma ☐ post graduate ☐

2.4. What is your level of responsibilities in the organization?

Front-line ☐ Middle-level management ☐

Supervisory ☐ executive-level management ☐

Instructions: Please respond by marking a sign "√" or "X" against the alternative chooses given in the table below. When you answer the questions the alternative chooses are represented from 1 to 5 to indicate:-

2. Strongly agree 2. Agree 3. Neutral 4. Disagree 5.strongly disagree

	Question	Alternative choices				
		1	2	3	4	5
2.	**Performance in relation to effectiveness**					
2.1	CSs' services are beneficiaries targeted and satisfy their needs.					
2.2	CSs' relation to their beneficiaries and stakeholders are good.					
2.3	CSs' are effective in moving toward the fulfillment of its mission, meeting those goals as expressed in its reason for the organization establishment.					
2.4	There are good leaders in CSs' and are encouraged others to be good leaders so that they help to integrate values and expectations in to the organization's leadership and management system.					
2.5	CSs' have clear strategic plan that establishes priorities and determines how the organization's resources are allocated.					
2.6	CSs' mission operational zed through program goals, objectives and activities.					
2.7	CSs' have effective structure that allow to adapt rapid change, efficiently meet its mission, wisely use the knowledge, skills and abilities of employees, promote good communication, encourage decision making and link departments and work units that help to achieve effective performance.					
2.8	CSs' recruit, develop and utilize a work force that is aligned with the organization's mission, vision and objectives.					
2.9	CSs' build and maintain an environment that encourages performance excellence, full participation, meaningful work, and personal and organizational growth.					
2.10	CSs'have developed and continuously study process that determine how services are developed, communicated, and how beneficiaries are served					
2.11	CSs' have a system for assigning effectiveness that is the extent to which goals and objectives are realized.					
2.12	CSs' monitor organizational effectives and use feedback to improve themselves.					
3.	**Performance in Relation to Efficiency**					
3.1	CSs' are efficiently using their human, financial and physical resources.					
3.2	CSs' physical facilities (buildings, equipment's, etc.) and financial resources are used optimally.					
3.3	CSs' costs of staff members are related to their productivity.					
3.4	CSs' administrative systems are in places that provide good value for costs.					
3.5	CSs' has quality administrative systems in place to support efficiency (financially, human resources, program, strategy, etc.).					
3.6	CSs' makes benchmarked comparisons based on the performance of similar programs or on the performance of the program itself overtime, or on some predetermined target at the beginning of each program.					

	Question	Alternative choices				
		1	2	3	4	5
3.7	CSs' resource management is efficient that resources are never over allocated across multiple projects in smoothing the stock of resources on hand, and reducing both excess inventories and shortage.					
3.8	There are records of corruption in CSs' before.					
3.9	CSs' practice and work procedure include transparent and accountable system.					
4.	**Performance in Relation to Relevance**					
4.1	CSs' adequately surveyed or polled their beneficiaries to obtain their perceptions of the organization.					
4.2	Based on the survey conducted the responses of beneficiaries are good.					
4.3	CSs' programs are reviewed and revised regularly to reflect a changing environment and capacities.					
4.4	CSs' conducts their stakeholder's needs assessment regularly.					
4.5	CSs' regularly reviews the environment in order to adopt their mission and strategy accordingly.	`				
4.6	CSs' monitors their reputation regularly.					
4.7	CSs' encourages innovation regularly.					
5.	**Performance in relation to financial viability**					
5.1	CSs' able to generate revenues to respond to the needs of its stakeholders.					
5.2	CSs' are creating surplus.					
5.3	CSs' have continued and sustained support from existing funding sources.					
5.4	CSs' consistently obtains new funding sources.					
5.5	CSs' depends on a single source of funding.					
5.6	CSs' consistently has more revenue than expense.					
5.7	CSs' can sustain them with in a competitive environment.					
5.8	CSs' assets are greater than liabilities.					
5.9	CSs' keeps a reasonable surplus of money to use during difficult times.					
5.10	CSs' monitors their finances on a regular basis.					
5.11	CSs' monitor' capital assets and depreciation.					
6.	**Performance in relation to external environment**					
6.1	The 2009 charities and society's proclamation is important.					
6.2	The Clarities and Societies Agency is well prepared to implement the proclamation and hence properly administer NGO's and CSO's in the country.					
6.3	The Charities and Societies Agency has sufficient capacity to implement the proclamation and hence administer CS in the country.					
6.4	The Agency's treatment of its clients is fair and just.					
6.5	The Agency's activities are planned, inspirational and innovative.					
6.6	CSs' creates or adapt to new technology regularly.					
6.7	The Ethiopia community has good experience in engaging in charitable & voluntary activities that are beyond individual, small scale, and unorganized support at religious organizations, and/or their relative with significant level (amount).					

6.8. Do you think the 2009 charities and societies proclamation will profoundly impact in the overall CS community in Ethiopia?

Yes ☐ No ☐

6.9. If your answer to question 6.8 is yes, what do you think will the impact be more like?

Positive ☐ Negative ☐

6.10. If your answer to question 6.8 is yes, which type of CS do you think will be impacted most? (please rank them)

Ethiopian resident charity ____________

Foreign charity _____________________

Ethiopian charity ___________________

Ethiopian Association/ Society _______________

Ethiopian resident Association/ Society _______________

Others _____________________

6.11 What are the predominant reasons for the failure of CS to re-register?_________________________

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6.15 As to the charities and societies' proclamation provision of 10% fund utilization from foreign sources and 90% from domestic sources to sensitize rights, what would be your suggestion to improve the provision?

To continue as it is 30/70 ☐ 50/50 ☐ No need of deciding limit ☐

6.16 What is your reason to improve or change charities &society's rules & regulation?

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6.17 Finally, what is your opinion in general that CSs' to be effective and efficient in their undertaking and to contribute positively and as expected for welfare of the community?

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Table-1 Transfers
(In Thousands of Birr)

Particulars	Annual					
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Private Transfers	**44,720,501.00**	**56,044,681.00**	**65,515,027.00**	**78,581,597.00**	**98,097,053.50**	**126,604,754.80**
Credit	**45,352,351.00**	**57,300,249.00**	**66,903,393.00**	**79,063,710.00**	**98,490,658.10**	**127,259,692.20**
NGO's	**14,513,171.00**	**23,668,700.00**	**21,602,759.00**	**20,964,278.00**	**22,192,721.40**	**43,037,137.20**
Cash	14,380,459.00	20,454,748.00	19,124,760.00	**18,727,042.00**	20,436,483.50	25,489,651.40
Other					-	-
Food	132,711.50	3,213,951.40	2,477,999.40	2,237,236.50	1,758,304.80	17,547,485.90
Private individuals	**30,839,180.50**	**33,631,549.20**	**45,300,633.30**	**58,099,432.00**	**76,297,936.70**	**84,222,555.00**
Cash	17,422,257.50	23,263,302.20	33,153,713.60	41,651,869.70	54,512,270.60	57,064,586.50
In-kind	1,050,760.80	1,220,920.80	557,773.30	572,247.50	55,083.40	34,116.50
Underground Private Transfers	12,366,162.20	9,147,326.10	11,589,146.30	15,875,314.80	21,730,582.70	27,123,851.90
Debit	**-631,851.00**	**-1,255,568.00**	**-1,388,365.00**	**-482,113.00**	**-393,605.00**	**-654,937.00**
Official Transfers	**30,325,118.00**	**30,769,685.00**	**27,817,306.00**	**28,027,002.00**	**30,302,842.00**	**29,359,925.30**
Credit	30,817,945.00	31,185,478.40	27,921,200.90	29,531,870.00	30,640,630.40	29,864,907.00
Cash	30,318,192.30	29,148,584.40	27,921,200.90	29,531,870.00	30,640,630.40	24,470,135.70
Other					-	5,373,665.30
Food	499,753.00	2,036,894.00			-	-
Debit	-492,828.00	-415,793.00	-103,895.00	-1,504,868.00	-337,788.40	-504,981.70
Total Transfers	**75,045,618.50**	**86,814,366.20**	**93,332,333.10**	**106,608,599.00**	**128,399,895.50**	**155,964,680.10**

*:- Includes Exporters Cash Transfers by Means of Transfers (SWIFT, Transfer Agents and Other Means) from July 2014-September 2015.

Transfers

(In Thousands of USD)

Particulars	Annual					
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Private Transfers	**2,746,671.00**	**3,245,594.00**	**3,601,371.00**	**4,116,705.00**	**4,881,518.60**	**5,998,548.00**
Credit	2,788,097.00	3,318,385.00	3,677,570.00	**4,142,146.00**	**4,901,105.20**	**6,029,579.00**
NGO's	**901,787.00**	**1,372,516.00**	**1,188,287.00**	**1,098,431.00**	**1,104,357.10**	**2,039,104.60**
Cash	893,504.00	1,186,585.00	1,052,093.00	981,381.00	1,016,963.00	1,207,702.70
Other						
Food	8,283.00	185,930.00	136,194.00	117,051.00	87,497.00	831,401.90
Private individuals	**1,886,311.00**	**1,945,869.00**	**2,489,283.00**	**3,043,714.00**	**3,796,748.00**	**3,990,474.50**
Cash*	1,066,400.00	1,347,500.00	1,821,902.00	2,182,867.00	2,712,646.80	2,703,726.80
In kind	63,925.00	70,772.00	30,931.00	29,900.00	2,741.10	1,616.40
Underground Private Transfers	755,986.00	527,597.00	636,450.00	830,947.00	1,081,360.10	1,285,131.30
Debit	-41,426.00	-72,791.00	-76,199.00	-25,441.00	-19,587.00	-31,031.00
Official Transfers	**1,860,801.00**	**1,787,944.00**	**1,530,029.00**	**1,469,168.00**	**1,507,934.00**	**1,391,076.70**
Credit	1,893,694.00	1,812,110.00	1,535,723.00	1,548,417.00	1,524,743.10	1,415,002.80
Cash	1,863,549.00	1,692,300.00	1,535,723.00	1,548,417.00	1,524,743.10	1,159,397.90
Other					-	254,604.90
Food	30,145.00	119,810.00	0.00	0.00	-	-
Debit	-32,893.00	-24,166.00	-5,695.00	-79,249.00	-16,809.00	-23,926.00
Total Transfers	**4,607,471.00**	**5,033,538.00**	**5,131,400.00**	**5,585,873.00**	**6,389,452.60**	**7,389,624.70**

Sources: NBE

Table-2 Quantity of Major Exports

(In Metric Tons)

Commodity	2010/11 (2003)	2011/12 (2004)	2012/13 (2005)	2013/14 (2006)	2014/15 (2007)	2015/16 (2008)
Coffee	172217.20	169408.10	199127.80	189669.30	183870.70	198658.10
Oilseeds	254186.50	367436.20	283853.60	313526.60	319461.90	436573.50
Leather and Leather products	5167.40	4435.70	4614.90	5573.10	6175.00	5983.50
Pulses	224482.30	226157.60	357518.80	353022.20	340736.90	375425.10
Meat Products	16877.40	17666.00	15466.30	14972.00	19034.50	18965.10
Fruits & Vegetables	91587.30	123538.30	135184.40	145436.20	150148.70	167076.40
Sugar	0.00	11.20	0.00	0.00	0.00	0.00
Gold	11.20	12.20	12.30	11.60	9.00	8.60
Oil Cakes			0.00	0.00	0.00	0.00
Live Animals	112802.60	144885.30	100888.40	105827.50	77860.30	77779.00
Chat	40971.70	41052.90	47163.70	51689.80	49204.20	47000.10
Petroleum Products	0.00		0.00	0.00	0.00	0.00
Bee's Wax	362.50	367.10	411.90	334.70	520.40	267.70
Tantalem						185.90
Cotton						0.30
Text. & Text. Prdts						12281.50
Cereals and Flour						11403.60
Natural Gum						2351.00
Civet						0.00
Hop						0.00
Animal Fodder						0.00
Natural Honey						592.50
Marble						0.00
Flower	41562.60	46797.70	42438.20	44720.50	46330.70	50629.10
Beverage	2739.10	3829.10	3971.20	2201.70	2990.00	4213.60
Spices	12803.30	17207.30	24239.60	21261.20	19146.50	13374.80
Sources: Ethiopian Customs Authority						

Table-3

Ethiopian Government 6 Years Budget Allocation & Utilization

Budget Year	Budget Type	Allocation	Adjusted	Used Budget
2008	Recurrent	50,288,442,902.00	**77,567,782,899.54**	**70,450,909,147.33**
	Capital	84,300,732,449.00	**106,191,670,674.93**	**86,059,422,054.07**
	Regional Subsidiary budget	76,808,643,910.00	**76,809,058,090.06**	**79,076,031,283.79**
	Implementations of Millenniums development goal	12,000,000,000.00	**11,332,265,871.00**	**478,834,327.32**
	Total	223,397,819,261.00	**271,900,777,535.53**	**236,065,196,812.51**
2007	Recurrent	45,055,288,445.00	**42,228,163,617.15**	**41,731,225,888.06**
	Capital	66,990,216,931.00	**74,775,128,661.30**	**68,840,991,871.78**
	Regional Subsidiary budget	51,520,401,195.00	**63,197,516,309.39**	**62,656,529,958.83**
	Implementations of Millenniums development goal	15,000,000,000.00	**14,796,137,253.18**	**14,692,051,107.03**
	Total	**178,565,906,571.00**	**194,996,945,841.02**	**187,920,798,825.70**
2006	Recurrent	32,530,000,000.00	**31,653,264,618.71**	**30,043,199,055.27**
	Capita	64,321,732,351.00	**73,991,863,570.75**	**69,143,089,232.27**
	Regional Subsidiary budget	43,051,558,548.00	**43,389,531,636.13**	**42,803,068,195.57**
	Implementations of Millenniums development goal	15,000,000,000.00	**13,422,872,056.73**	**14,567,400,811.42**
	Total	**154,903,290,899.00**	**162,457,531,882.32**	**156,556,757,294.53**

Budget Year	Budget Type	Allocation	Adjusted	Used Budget
2005	Recurrent	26,811,047,670.00	**26,831,440,614.40**	**26,846,536,880.02**
	Capital	54,466,161,104.00	**66,658,448,235.67**	**60,833,531,288.13**
	Regional Subsidiary budget	36,558,838,331.00	**37,140,603,211.82**	**36,615,234,051.61**
	Implementations of Millenniums development goal	20,000,000,000.00	**20,000,000,000.00**	**17,218,293,063.81**
	Total	**137,836,047,105.00**	**150,630,492,061.89**	**141,513,595,283.57**
2004	Recurrent	23,341,059,969.00	**39,674,271,632.96**	**35,978,034,510.37**
	Capital	48,078,168,086.00	**46,987,275,012.47**	**41,487,458,532.05**
	Regional Subsidiary budget	31,393,412,000.00	**31,393,787,455.28**	**30,879,627,693.98**
	Implementations of Millenniums development goal	15,000,000,000.00	**15,000,000,000.00**	**12,857,750,683.15**
	Total	**117,812,640,055.00**	**133,055,334,100.71**	**121,202,871,419.55**
2003	Recurrent	17,082,262,769.00	**18,439,613,356.00**	**17,286,921,111.00**
	Capital	36,564,717,058.00	**47,661,542,635.00**	**43,802,551,460.00**
	Regional Subsidiary budget	23,555,800,000.00	**25,556,136,661.00**	**26,176,105,258.00**
	Total	**77,202,779,827.00**	**91,657,292,652.00**	**87,265,577,829.00**

Source: Ministry of Finance & Economic Cooperation website