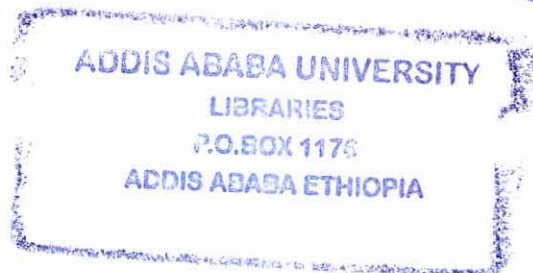


ADDIS ABABA UNIVERSITY
THE SCHOOL OF GRADUATE STUDIES

**THE PRACTICES AND CHALLENGES OF EDUCATIONAL PLANNING AND
BUDGET UTILIZATION IN GOVERNMENT PRIMARY SCHOOLS:
THE CASE OF BALE ZONE, OROMIA NATIONAL STATE**

BY
TEMAM HUSSEIN



June 2008

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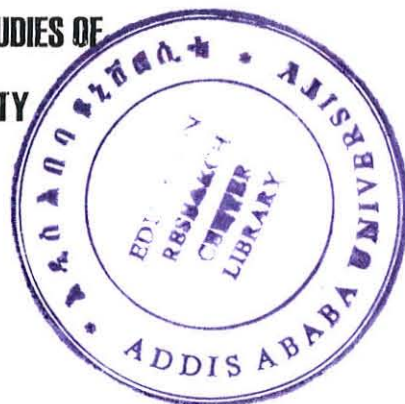
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ATHESIS SUBMITTED TO THE SCHOOL OF GRADUATE STUDIES

**IN PARTIAL FULFILLMENT OF THE REQUIERMENTS FOR THE DEGREE OF
MASTER OF ARTS IN EDUCATIONL PLANNING AND MANAGEMENT
(EDUCATIONAL POLICY AND PLANNING)**

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Acronyms

KETB:	Kebale Education and Training Board
MOF:	Ministry of Finance
MOE:	Ministry of Education
PTA:	Parent - Teacher Association
SBM:	School based Management
UNESCO:	United Nations and Educational Scientific and Cultural Organization
UPE:	Universal Primary Education
WEO:	Woreda Education Office
WOFED:	Woreda Office of Finance and Economic Development
MEDaC:	Ministry of Economic Development and Cooperation
SBM:	School based management

Abstract

The purpose of this study was to assess the practices and challenges of planning and budgeting in government primary school in Bale Zone. To carry out the study questionnaires and interviews were used as instrument of data collection. The study was conducted in 25 primary schools randomly selected from 5 woredas in the zone. A total of 45 principals 64 KETB and 56 PTA members were involved in the study. The data gathered were analyzed using frequency, percentage, and mean and standard deviation. The findings made it clear that there was low community involvement in the process of school planning and budgeting. The school plan was regularly done by the principals. As the majority of respondents reported, having prepared their plan, the schools sent them to WEO for approval. Although the plan for some activities could be approved at school level, for major activities and mainly the plan of annual budget was approved by WEO. Thus, as principals revealed, sometimes the schools were forced to adjust their budget plan to WEO budget ceiling. In this case, though the decentralization systems were said to be practiced in schools, except management, other activities like budgeting was highly centralized to woredas. The budget distributed to schools was determined by the WEO cabinets without the involvement of the representatives of the schools. The schools were unsatisfied on the way the budget was allocated to them, which was mainly in kinds. This is because, according to most of the respondents, the materials distributed to schools were poor both in quantity and quality. Since the budget allocated to schools was inadequate to cover the expense of the schools, problems such as shortage of educational materials were very common. In order to solve the problems mentioned above, the study recommends the community has to be initiated to participate actively in their schools planning and budgeting process. Similarly, the WEO has to allocate budgets according to the manual of the MoE which states the number of students as a criterion to allocate budgets for schools.

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

Educational development is a function of the available resources that a country possesses. These resources could be human, financial and material which various organizations can hold. Thus, in order to provide quality education to students careful planning, allocating of budgets and its effective utilization is highly significant.

Planning is both the organizational process of creating and maintaining a plan and the process of thinking about activities required to create a desired future on some scales. Planning is also the important aspect of budgeting system (<http://en.wikipedia.org/wiki/planning>).

Educational Planning and budgeting process is intended to facilitate the academic services and support activities of the schools by ensuring full access to relevant information, providing rational, clear and consistent framework for planning and budget decisions (University of Pittsburgh, 2003). According to Margaret (1999), school based planning and budgeting process is the facilitative arm of school-based management, which shifts decision-making responsibilities to principals, staff and community members. As the public demands that schools be more productive and be held more accountable a popular reform strategy is to give schools more authority over their budgets. Margaret (1999) has also stated that site-level budgeting has the potential to encourage innovation, enhance organizational effectiveness, and improve financial equity among schools.

According to Nabiyyu (2000), a budget is one of the most popular devices used for planning and controlling institutions. Planning is deciding what should be done and how it should be done. Controlling is assuring that the desired results are obtained. Every educational institution has its own objectives and goals. A budget, as a planning device, provides a detailed plan of action for attainment of the institution's objectives and goals.

Planning is essential if budgets are to be allocated in a way which best meets the schools' objectives and development plans which commonly look several years ahead, but are worked out in more detail annually to support decisions on the allocation of the budget. They should be reviewed each year to assess progress and adjust objectives as necessary (Hodgson and John, 1996). Knight (1993) also states that the shift to formula of funding has been generally welcomed as being more open, understandable and more equitable between schools. There seems to be a general dislike of the importance of lobbying and personal influence in centered funding. The basis, on which resources are allocated to schools, will need to be clear and explicit, so that all concerned with the same are aware of its effects. In addition, it will be needed to be based on objectives and needs spending in order to ensure an equitable allocation of the available resources between schools.

In recent years the demand for decentralization system is rising in developing countries as a result of the broader processes of globalization, liberalization and deregulation. This system represents the transfer of resources from higher to lower levels of governments usually accompanied by an enhancement in responsibilities and function of sub-national governments and greater autonomy in their budget making and financial decisions ([www.pakssearch.com/br2000/Arg/4 fiscal % decentralization](http://www.pakssearch.com/br2000/Arg/4_fiscal_%_decentralization)).

In addition, Levacic (1992) asserts that decentralized budgeting system was chosen as the means to initiate a fundamental restructuring of the

organization. There was an underlying belief that decentralization of funds would establish the means and the framework which would enable the school and indirectly the classroom teacher maximum flexibility in meeting varying needs of students.

Similarly, the Ethiopia government has adopted the implementation of the decentralization system that offers the chance to match public services more closely with local demands and preferences and to build more responsible and accountable government from below. It is much believed that the system may be favored because lower governments are in a better position to match the amount and type of public goods and services with local needs. In this case, priorities and programs can be identified, implemented and controlled with the involvement of the local community (Taye and Tegegne, 20007).

Following the decentralization policy, recently educational management is decentralized to woredas and schools, for more participatory decision making, implementation and monitoring at lower levels and accountability. The responsibilities in operational planning, budget allocation and budget control is given to woredas. The woreda education and training board is also given the overall responsibility for managing primary and secondary education in the woreds (MoE 2002). According to MoE (2005), particularly in education sector, efforts have been made to deepen decentralization to school level. Decision-making is being shifted from regions and zones to woredas and municipalities and further to school level to improve direct response and service delivery. At the woreda level the education sector is receiving the largest amount of grant of which the largest part is for teachers' salaries, whereas the non-salary budget per student is small. That means, the budgets allocated to woredas education offices are largely used up for the payment of salaries for teachers, with only small sums remaining for non-salary expenditure.

A similar research finding by Mulugeta (2005) has indicated the prevalence of such financial management practices as inadequate exchange of information in budgeting, incompetence of personnel involved in the preparation of budgets and implementation, limitation of technical support particularly in Benishangul-Gumuz Regional State Education Bureau. In addition, Checkole (2005) has reported that in Ethiopia, although primary education is taking a good share from the meager resource that is available in the country, the rate of growth in enrollment is exceeding the budget allocation showing that financing the education system is a critical challenge. Calculating the unit recurrent budget can indicate this situation. As teachers' salary took the major share of the recurrent budget, the decreasing trend in the unit recurrent budget shows the expenditure on teachers' salary is decreasing leading, among other things, to low pupil/teachers ratio from 1997/9-2000/1. Similar trend can be observed by looking in to the non-salary recurrent budget for primary school (non-salary recurrent budget per pupil) during the above-indicated period. The low unit non-salary recurrent budget for primary education indicates that the expenditure on education materials is not inspiring.

The following table summarizes the unit recurrent and non-salary recurrent for primary school from 1997/8-2000/1.

Years	Unit recurrent budget	Unit non-salary recurrent budget
1997/8	150.2Birr	11.3 Birr
1998/9	147.7Birr	14 Birr
1999/2000	135.8Birr	5.7Birr
2000/20001	128.7Birr	7.3Birr

As Checkole (2005), states from 1997/8-2000/2001, the unit recurrent budget at a primary level shows a decreasing trend .the decreasing trend in the unit recurrent budget shows the expenditure on teachers' salary is decreasing. On the same way, the low unit non-salary recurrent budget for primary education indicates that the expenditure on education materials (chalk, pencils, papers, text books references) is not inspiring. Moreover, lack of resource has been responsible for deterring expansion of primary education infrastructure. This could be reflected, among other things by the pupil/section ratio, which has increased from 57in 1996/7-to 73in 2001/2, indicating that the number of school and classrooms available are not in a position to accommodate the increasing rate of enrolment (Checkole, K.2005).

Moreover, Abəbaw (2006), in his research findings, has indicated problems of budgets, shortage of trained personnel in the school accounts and problems in auditing activities.

Thus, in this view of the above issues the study is intended to assess and investigate practices and challenges of planning, allocating of budgets, its utilization and its effect on quality of education in the government primary schools of Bale Zone.

1.2. Statement of the Problem

Primary education provides a fundamental base for all further schooling, training or self-education. It also provides the bases for developing the capacity to cope with readily evolving and changing society in an information age. Thus, in order to improve access, equity and quality of education of primary schools, careful planning and effective utilization of resources is highly important (Derebssa, 2001).

According to Thomas and Jane (1996), it is through the system of planning and management that the schools define their aims and purposes and determine how best to achieve them. That means, careful planning and proper utilization of resources such as human resources and budgets are needed to achieve the goals and objectives of the school much easily. Nebiyu (2000) for example, has stated that by planning, many problems are anticipated in advance and solutions can be sought through research and studies. As a result, in order to minimize many problems, institutions should be able to use careful planning. Planning forces decision makers to think ahead and prepare for anticipated solutions. Budgeting is also an integral process of planning, although the importance of budgeting does not end with planning. Budgeting is useful for control purpose. Control is also necessary in order to ensure that plans and objectives are correctly implemented.

Guthrie and Rody (1991) also argue that it is through budgeting that an organization aligns its resources with its purpose. In addition, the budget process should be the concrete practical link between planning, the forward-looking portion of an organization's management activities and evaluation that focuses systematically on past performance. Moreover, the idea of empowerment of staffs, parents and local community in planning budgets of schools enable them to make greater participation in school decision-making (Dimmock, 1993). Such types of activities encourage collaborative planning of budgets, resources and clear goals as a key process of dimension in schools.

With regard to this Costasakos, (2003:38) suggests "organizational success is due to in part, to the choices and actions of those groups that have a stake in the organizations." In the schools, since school has wide implications, it deserves the understanding, involvement and commitment of all stakeholders.

In the case of Ethiopia, educational management is decentralized to woredas and schools levels for more participatory decision-making and implementation at lower levels. The responsibilities in operational planning, budget allocation and budget control for schools is given for woredas. In addition, the woreda education office is responsible for empowering the community, devising strategy by which resources will be mobilized from community and used to improve access, quality of education and ensuring equity (MoE 2002). In this case, it is assumed that participatory and careful planning and budgeting plays great role for effective teaching and learning process of the schools. If planning and budgeting is not carefully prepared with the collaboration of school staffs, the local community and educational administrative, the planned programs are very likely ineffective.

Therefore, the basic purpose of this study is to assess and investigate the practices and challenges of planning, allocating of budget, its utilization, and its effect on quality of education in government primary schools in Bale Zone. The study also considers whether the budget allocated to school is sufficient, participative and timely.

In light of the above statement, the study tries to get appropriate answers to the following basic questions.

1. To what extent do the local community, school staff and educational officials participate in planning and budgeting programs of their schools?
2. Is the budget allocated to schools timely?
3. Is the budget allocated to schools sufficient?
4. What are the major problems encountered in the process of planning and budgeting in primary schools?
5. Is there effective utilization of budget in primary schools?
6. In what form is the budget allocated for schools?

1.3. Objective of the Study

With the view of the above problem, the general objective of this study is to investigate the practices and challenges of planning, allocating of budget and its utilization and its effect on quality of education in selected government primary schools in Bale Zone.

In particular, the specific objective of this study is:

1. To examine the existing problems in planning and budgeting processes in primary schools.
2. To check whether there is participation of local community, and the school staffs in the planning and budgeting process of schools.
3. To check whether there is a sufficient budget to run the teaching - learning process in the schools.
4. To check methods of planning and allocating budgets for primary schools.
5. To assess whether the budget is timely distributed to schools.
6. To investigate whether schools get the budget according to their needs.
7. To check whether there is equity or fair in the distribution of budgets for schools

1. 4. Significance of the Study

Primary education is the priority and the targets set for it has to be met. Therefore, all the activities planned under primary education sub sector are maintained as they are even in a situation where there is a serious budget problem (MoE 2002). Therefore, the study is assumed to be very important since it is expected to benefit the following bodies.

1. Higher officials of the zone or Woreda may have clear in sight into the existing problems of planning and allocating budgets in the primary

schools so that an appropriate measure that helps to solve the problems could possibly be taken based on the findings.

2. The study also hopes to provide systematic methods of planning and allocating of budgets of schools for responsible individuals.
3. Other researchers may be benefited from the study in that it may motivate them to carry out further research.

1. 5. Scope of the Study

The study is delimited to the practices and challenges of plan and budget utilization in primary schools of Bale Zone. The reason why the study focuses on Bale Zone is that the researcher observed the existence of the planning and budgeting problems while he was working in the zone. The researcher also believed that the experience of working in the zone enables him to dig out more reliable information. The focuses of this study was primary schools, because the universal access to primary education is of fundamental importance for achieving the government's strategic objectives, as it is important exit from poverty (MoE,2005). In light of this, the government has emphasized on an expansion of the primary education by increasing the participation rate of both urban and rural students to achieve the universal primary education (UPE) goal in the year 2015. In addition, since the primary education provides a fundamental base for all further schooling, training or self-education, its universal availability and quality are central to the human resources capacity of any society (Drebssa, 2001). Moreover, the document of the zonal educational office has indicated that the enrollment rate is highly increasing every year because of the building of new primary schools in the zone. Accordingly, the enrollment rate of primary school has increased by 33.7 percent from 1996 to 2000 E.C because of the increasing number of primary schools in various Woredas of the zone. Thus, this level was selected for the study.

The study was conducted in 25 primary schools in the 5 woredas of the zone. This is because conducting a research in all primary schools in the country or in Oromia Regional State in general would be impractical because of the resources limitation and technology used to secure data for the study and to make the study manageable within the resource capacity of the student researcher.

1. 6. Limitation of the Study

In this study, there are some limitations that affect the scope and depth of the required information. To mention some, sample schools have no roads from their respective woredas. Therefore, lack of transportation created difficult situation to collect data for the study. In other words, the scattered geographical locations of rural primary schools create difficulty to collect data.

Besides financial and time constraints were also another limitation to collect the required information for the study.

Moreover, because of the scattered geographical location PTA and KETB members from the schools, it was difficult to collect information. Some members of PTA and KETB members were also not willing to give any information both in interview and questionnaire. It also helps to collect both qualitative and quantitative data from many respondents at the same time.

1.7. Research Design and Methodology

1.7.1. Research Methods

The purpose of this study was to identify practices and challenges of planning and budget utilization in government primary schools of Bale Zone. Hence, a descriptive survey method was used for this study because it enables to assess the nature of the problems and to treat the problem widely.

1.7.2. Data Source

The data for the study was obtained from primary and secondary sources. In order to get firsthand information, primary data was collected from respondents: principals of the schools, deputy principals, kebele education and training board (KETB), parent-teacher association (PTA) and head of woreda educational offices. School principals, deputy principals, PTA, KETB and woreda educational office head were selected because they are the main actors in school management. In addition, they are implementers of policy, directive and guidelines. The secondary sources, used for this study were documents like policies and guidelines.

1.7.3. Sample Size

Bale Zone has 19 woredas (the zone under the study). Five woredas were selected from these woredas on the basis of random sampling techniques to give each woreda equal chance to be selected as a sample, namely Agarfa, Goro, Ginnir, Sinana and Goba were selected. Similarly, from each sample woreda 5 primary schools were selected by random including urban and rural areas. Therefore, the study covered 25 primary schools in the zone. Then from each sample school: school principals and deputy principals, PTA and KETB were selected purposefully for questionnaires (totally 45 principals, 64 PTA & 56 KETB were included in the questionnaires). Finally, the woreda educational office heads and school principals were chosen purposefully for interview from the sample woredas. This is because, the student researcher feels that using interview for principals and the head of woreda educational office helps him to get more reliable information as they are much familiar with the issues of planning and budgeting of schools. More over, they are experts of education and concentrated at focal point. Their size is also manageable.

1.7.4. Techniques of Data Collection and Pilot Testing

The study utilizes the data gathered from primary and secondary sources. The primary data was gathered from respondents through research questionnaires consisting of both closed and open-ended items. Questionnaire is preferred tool because it is appropriate data gathering tool to secure information from many people at a time. The questionnaires were prepared in English and translated into Oromiffa to minimize misunderstanding by respondents. The same questionnaire was prepared and distributed for all respondents since all groups of respondents are expected to be equally concerned in activities related to plan and budgets in their schools. Pilot test was also conducted to check the ambiguity of the questionnaires that were prepared. This method was tried in Sabaja and Elani primary schools of Agarfa woreda. Based on the result of pilot study necessary correction were made. In this case, some irrelevant questions were discarded and their numbers were reduced.

1.7.5. Data Analysis

After the collection of the questionnaires, the process of tabulation was carried out. The items were classified into different tables according to similarities of issues raised in questionnaires. After classification, each issue was analyzed and interpreted. In this case, percentage and frequency was employed to analyze the data gathered. Mean and standard deviation was also employed for further statistical analysis.

1.8. Organization of the Study

The research is organized into four chapters. The first chapter has dealt with the problems and its approach. The second chapter covers review of the related literature. The third chapter presents analysis and interpretations of data. The fourth chapter provides summary, conclusions and recommendations of the study.

CHAPTER TWO

REVIEW OF THE RELATED LITERATURE

2.1. The Concepts of Planning

Many scholars attempted to explain planning from various directions, for example, Cunningham (1982:5) defines planning as,

Planning is a process of selecting and relating knowledge, Facts, images and assumptions regarding the future purpose of visualization and formulation of desired out come, to be achieved sequential activities necessary to achieve those outcomes, and limits on acceptable behavior to be used in their accomplishment .

The above definition indicates that planning enables the organizations to justify their existence and maintain their right to continue to operate. Similarly, Guthrie and Reed, (1991) point out that planning is a process for determining future resource allocation. It involves systematic efforts to reduce uncertainty, to convert unknown statements of probability. Ray, et al. (2001) also state that planning is continuous, systematic step by step process of changing present organizational goals to fit emerging needs. Planning is an anticipating decision-making process that helps in coping with complexities. It is deciding future course of action from alternatives. In addition, planning is the process of preparing a set of decisions for action in the future directed at achieving goals by establishment of objectives and determination of the best ways to accomplish them (Mbua, 2002). That means, it is formally and legally a process of preparing a set of decisions to be approved and implemented by institutions. Planning is a process of identifying the educational needs, objectives and goals of the society, with a view of organizing available human and material resource. Inbar (1996) says that planning is viewed

as a rational process based on the underlying assumption that future events can be planned, that plans can be translated in to action if implementation closely follows the plan prescription. That means, through systematic planning, it is possible for an organization to reduce the amount of time or budget involved in delivering a service, produce greater pupil achievement or parent satisfaction. Planning is to secure improvements in the quality of teaching and learning by identifying appropriate educational and organizational goals and improving the way the necessary activities are managed to achieve goals (Hopkins, etal., 1994).

As Gamage (2006) states, planning is a process that precedes decision making. It can be defined as a decision, with regard to a course of action. A course of action is a sequence of acts, which are mutually related and viewed as a unit. Planning is also an intelligent preparation for functional.

The planning process can lead to; democratic and open management, more efficient utilization of financial and human resources, creativity, flexibility and so on. According to Boone and Kurtz (1987), there are specific reasons for its importance:

- Planning is related to performance- organizational success and school improvement depends up on successful planning
- Planning focuses attention on objectives
- Planning helps offset uncertainties and anticipate problems
- Planning provides guide lines for decision making
- Planning is necessary to facilitate monitoring and control.

Different scholars stress the positive effects of planning in different ways. Gamage (2006) points out that opportunities and changes can be anticipated when management thinks a head. Bang (1996) echoes this idea when he claims that planning makes possible the objectives assessment of weakness needs and problems before they grow in to damaging proportions. Bryson (1990), as well as, Flavor and Williams (1996) are of opinions that when planning is carried out strategically, it yields a clear direction to any organization.

In general, planning process involves setting objectives and allocating of resources to achieve the goals and objectives of the institutions. It includes implementation and monitoring of activities. Effective planning helps an institution adopt to change by identifying opportunities and avoiding problems. It sets the direction for the other functions management and improves decision making. Effective planning must involve those insiders who are part of the change and outsiders, or critical friends who are of in known. Accordingly, planning process has to be client driven and that the management of the cycle is in itself a significant quality

2.2. Strategic Planning and Operational Planning

Strategic planning is an organization's process of defining direction and making decisions on allocating its resources to pursue this strategy, including its capital and people. It is the formal consideration of an organization's future course (Shapiro, 1998). Strategic planning determines where an organization is going over the next year or more. The focus of a strategic plan is usually on the entire organization. The way that a strategic plan is developed depends on the nature of the organization's leadership, culture of the organization, complexity of the organization's environment, size of the organization and so on (McNamara, 2007).

As Cunnigham (1982) comments, strategic planning is the process of deciding on objectives for the organization, on the resources used to obtain objectives and on the policies that are to govern the acquisition, use and disposition of the resources. In addition, strategic planning produces fundamental decisions and actions that shape and guide what an organization is, what it does and why it does. It requires broad-scale information gathering an exploration of alternative and an emphasis on the future implication of present decisions (http://www.pfa.org.uk/pt/download/budgetary_sopp-pdf/). More over, strategic planning is the process of discovering effective and efficient ways of utilizing organizational resources, for the achievement of desired future [Flavel and Williams, 1996]. Kaufman (1995) points out that strategic stress evolutionary, or rolling planning, where the plan itself is altered to adapt to changing circumstances. Strategic planning fosters and requires productive relation and linkages with public agencies and groups other than those directly responsible educations (Henley, et al., 1992).

On the other hand, operational planning explains how a strategic plan will be put in to operation during a given operational period. It is the basis for justification of an annual operating budget request. It must be prepared and submitted by each department or agency as part of its total budget request document. The operational planning is both the first and the last step in preparing an operating budget request. As the first step the organizational planning provide a plan for resources allocation as the last step, the operational planning may be modified to reflect policy decisions or financial changes made during the budget development process (http://www.doa.state.la.us/faf/op_format_world/). According to Jones and Mourice (2000), operational planning is essential for implementing the actions needed to achieve the fundamental aims and objectives. It is part of the regular managerial planning and control cycle

with which managers are closely involved and responsible. Supervisors implement operational plans that are short-term and deal with day to day work of their team (www.aruspex.com/operational_vs_strategic_wfp.pdf). Moreover, operational planning and budgeting involves the task by-task scheduling of operational and allocations of resources within budget to achieve goals and objectives and implement employment of resource. Operational planning is annual work plan. It indicates what resources are necessary to implement operational plan (<http://doa.louisiana.gov/opb/pbb/oper-htm/>).

In short, in operational planning, supervisors set standards, form schedules, secure resources and report progress. They need very detailed reports about operations, personnel, materials and equipment. Operational plans are the supervisors' tools for executing daily, weekly and monthly activities. They indicate how strategic plan will be put into operation during operational. That means the strategic plan is converted into the shorter plan for the next battle which might call a tactical plan- perhaps annual plan accompanied by budgets-monitored and revised monthly (Chambers, 1992).

2.3. School Development Planning Model

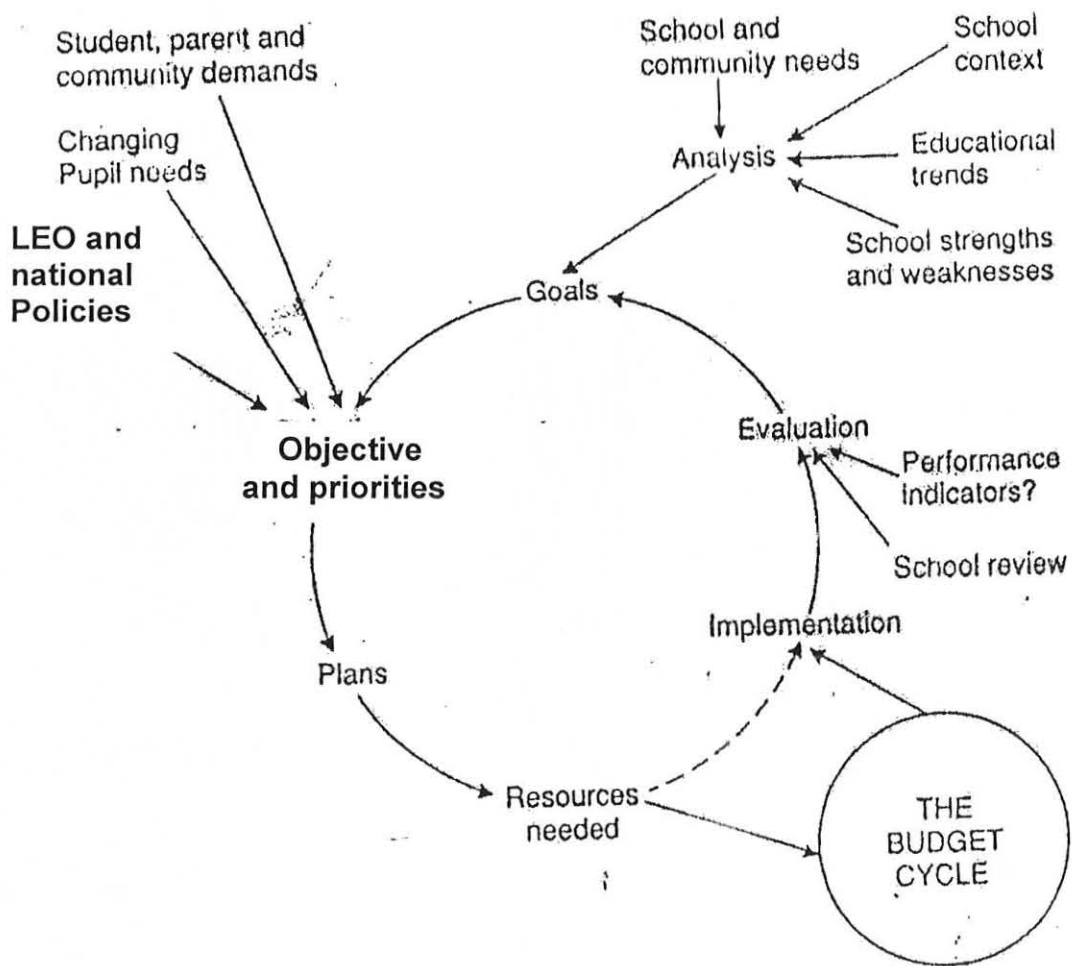
School development planning is one aspect of policy making for the school which should involve senior management and staff in a process of taking stock, agreeing on aims and objectives and on setting targets and priorities (Abu-Duhou, 1999). According to Knight (1993), to manage schools effectively, it needs clear plan and priorities. Financial management without them is like a house without foundation. Plans need long-term objectives. A good starting point of planning is a thorough analysis of the school's current performance and situation. This could arise from a whole school review, or it could arise from external

inspection report on the school. Otherwise a **SWOT** analysis will produce a useful starting point for plans and priorities of school activities. As Knight (1993); Gold and Jannifer (1998) state, there are four models of planning which be adopted in school development planning:-

1. Model A. the rational planning
2. Model B. the pragmatic planning
3. Model C. the entrepreneurial planning
4. Model D. the lateral planning

2.3.1. Model A: The Rational Planning Model

In this planning model, the planning cycle would start with an analysis of school and community needs, school context, educational trends and school strength and weakness. These help to move to some more concrete objectives and priorities. The next step will be to formulate some plans for action and consider what resources would be added. This planning model also includes evaluating and choosing between goals as well as relating the goals to individual organizational or social value. That means, it has a significant influence, especially where there are conflicting and multiple objectives made. The following diagram indicates the management system in rational planning approaches.



The management process in rational planning approach (Knight, 1993:27)

LEO: Local Educational Organization such as: REO, ZEO, WEO, schools and so on

2.3.2. Model B: The Pragmatic Planning Model

This approach introduces flexibility into planning by setting objectives but leaving the steps by which to attain them relatively unprescribed. There fore, a goal of increasing levels of attainment may be set, but the specifics of how to achieve this may be left to individual teachers. Although this planning approach may be flexible, it is essentially a short term strategy and progress towards the long term goal.

2.3.3. Model C. The Entrepreneurial Planning Model

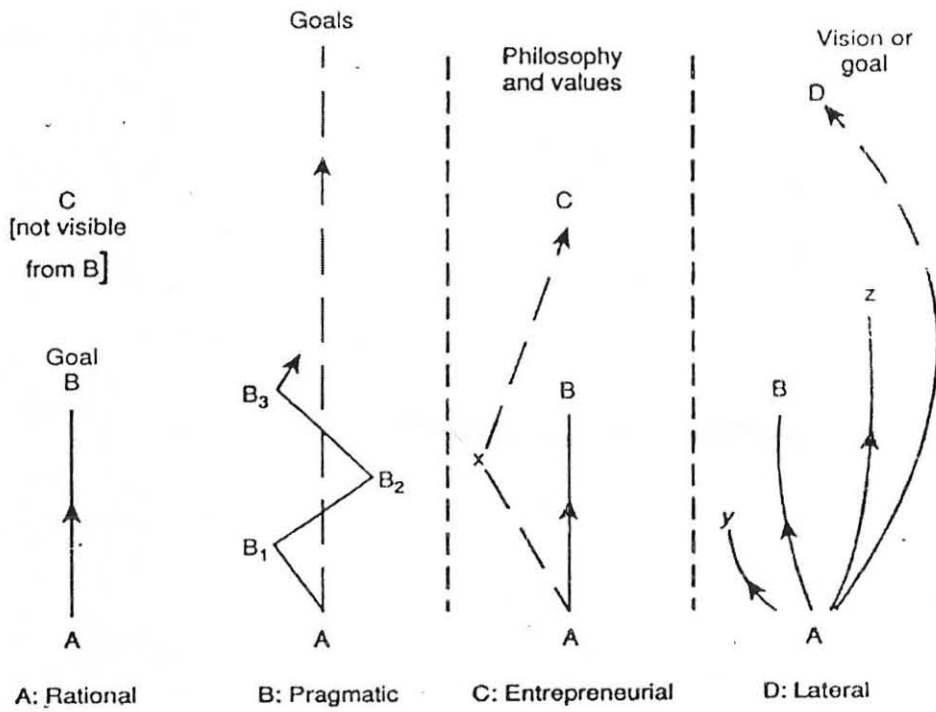
This model deals with the ability to exploit opportunities. If a school is tied to a prescriptive development, or to specific objectives, it may ignore opportunities which present themselves, but do not fit in to established priorities. Some schools have been able to negotiate significant amounts of sponsorship from companies by taking advantage of unplanned opportunities. However, it is important that schools do not diverted from their core purposes by responding to situation on a whim. Therefore, it is important to have clear agreed aims, objectives and priorities for schools.

2.3.4. Model D: The Lateral Planning Model

This approach involves considering a whole range of solutions to a problems including those which may appear, at first sight to be outside the norm.

As Knight (1993) states, since there is no best approach of planning, each school and management team needs to adapt the approach suited to its situation .In practice two or more approaches can be combined. Wallace (1991), as stated in Knight (1993) that it will be more profitable to consider flexible planning as a dialectical process, with planning exercises specifying action well in to the future and rapid, informal planning activity in response to unanticipated events. In general, these

planning approaches (rational, pragmatic, lateral & entrepreneurial) can be compared and summarized in diagrams as following:



Different planning approaches

2.4. Planning Methods

Although there are many types of planning methods, for this study the common methods such as centralized and participatory planning are compared and described. This is because, these planning methods are commonly used in schools and other institutions for various reasons.

2.4.1. Participatory Planning

It is a planning method that involves the staff and critical individuals outside the institutions in the planning process. Talesra (2000) points out that institutional plan must be democratically oriented and should involve every one concerned, i.e. principal, teachers, pupils, parents and community. This is essential from the view of effective implementation and for creating additional resource both in terms of man and materials. In addition, Cunnigham comments,

Participatory planning is a planning method when interested participants have a legitimate opportunity to air their views, to find out where others stands and what they believe in, and most important, to determine if the final decisions reached best meet the needs of all interested parties, they will better understand the decisions and will be more supportive committed. It follows that the operational planning should be the responsibility of operational administrators, teachers, parents, coordinators and students. Those who must do the work should play a major role on determining plans (1982:108).

As it is indicated above, in participatory planning method, all concerned and interested individuals in the institution and out side the institution will participate to determine the goals and objectives of the institution. Similarly, at the school level responsible individuals such as teachers, principal and the parents will participate to decide about the resources needed to achieve the goals of the school. As Chapman (1997) states, participatory planning enhances the management of educational resources program, through community participation in local schools. Caillods (1995) also suggests that

participatory planning encourages a greater number of teachers, pupils, parents and principal to allow for democratization of decision making process. In addition, participatory planning is to be the extent, to which school has a means of evaluating its provision, identifying strengths and weakness and maintaining a development to address priorities. Plans are also assessed in terms of whether the priorities for action are appropriate; whether the implication of the development program have been assessed and whether criteria have been developed to evaluate success (Newton and Tony, 1992). In general, participatory planning promotes in the effectiveness of decisions related to education policy at both the school and system levels. It enables a more efficient use of resources and improves the quality of teaching.

2.4.2. Centralized Planning

This planning method describes the approach when senior management alone conducts planning activities with little or no input from the rest of the organization. This approach typically is lacking internal environment information and analysis (Kemmer and Douglas, 1997). According to World Bank (1990), this type of planning can lead to bottlenecks of information and resource flows and limit the ability of schools to respond to local needs. In addition, as Chapman, et al. (1996) point out, the concept of centralized planning, means concentrating in a central (top) authority decision making on wide range of matters leaving only tightly programmed routine implementation to lower level institutions. Thus, with regard to educations, a ministry could make decisions in considerable detail as to aims and objectives, the structure and localization of provisions, curricula and teaching materials to be used, appointments of staff and their job descriptions, admission of students, assessment and certification, finance and budget evaluation to monitor performance and so on.

2.5. Budgeting and Planning Process

As Koork and Don (1987) comment, a budget is an extension of a plan and should not be considered a substitute for plan. A budget is an estimate or projection of what is needed to achieve goals. A plan is conceptual and establishes direction. A budget determines when and to what extent a plan can be implemented. A plan may have to be modified to conform budgets. Budgeting has always been perceived as a process of planned objectives for systematically relating the expenditure of funds to the accomplishment of planned objectives. To safe guard the organization's viability and the effective delivery of its objectives, the proper construction and control of budget is central. This requires a comprehensive planning and approval of framework; consistent and rigorous processes for constructing budgets. The effectiveness of budgets depends to a great extent on their relevance to the management process of the organization (http://www.cipto.org.uk/pt/down/lead/budgetary_sopp.pdf/). Similarly, according to Nebiyu (2001), a budget is one of the most popular devices used for planning and controlling institutions. Planning is deciding what should be done and how it should be done. Budget as a planning device, provides a detailed plan of action for achievement of the institutions objectives and goals. In addition, it is through budgeting that an organization aligns its resources with its purposes. Thus, the budget process should be the concrete, practical link between planning, the forward looking portion of an organization's management activities, and evaluation (Guthrie and Rodeny, 1991).

A budget should represent a plan for direction of an institution total discretionary resource such as time, personnel and personnel resources not simply money. Budget also controls the implementation of the plans through the programming of its cost and ensuring the annual appropriations of funds needed (Forojala, 1993). More over, it specifies the financial limits with in which the planned action of school system must be conducted. Therefore,

plans and budgets together provide a picture of what is intended and expected and the means by which the objectives are achieved. This makes the budget a very powerful tool in the planning process.

2.6. Concept of Budgeting

Budgeting is a process and plan for determining how money is to be raised and spent as well as a document-the budget developed and approved during the budgeting process (Cooper and Philp, 2000). Similarly, Nebiyu (2000) has explained as:

A budget is a quantitative expression for a specific period of a proposed plan of institution. A budget can be expressed in terms of money or quantity or both. Budget covers financial aspects quantities in institution's expectation regarding expenses in relation to the plans it will follow in the up coming period. Most commonly, budgets are expressed in monetary terms (2000:157).

The above explanation indicates that budget is not some thing done in management people's head or a piece of scrap paper. It is expressed in quantitative most commonly in financial terms and it has time coverage.

Similarly, as Garrison, etal. (1991) and Glynn (1993) comment, a budget is a detailed plan out lining the acquisition and use of financial and other resources over some given time period. That means, it provides the essential link between the important elements of programming and operation. It provides a basis for evaluating performance. Law (2003) also points out that budgets are not simply financial statements; they facilitate the development and control of the budgetary process. Thus, they are essential elements in organizational productivity and change.

As Monahan and Herbert (1982) have commented, the most important vehicle available to the school executive for effective management, of course, the budget process. The budget process is indeed a basic planning mechanism available to the school executive. Budgeting is done in order to ensure that

required resources will be available at the right time and in the right amount to be able to complete proposed actions and accomplish planned objectives. Budgeting forces management to examine in detail both the general economic situation of which the school system's various activities (Cunnigham, 1982).

Accordingly, educational budget is a work tool for successful operation of states and local districts and as a significant opportunity to plan the mission, improve their operations and achieve their education objectives. That means, a budget is a statement of the total educational program for a given unit, as well as an estimate of resources to carry out programs. (Cooper and Philp, 2002). In addition, Knight (1993) comments that budget is a plan for the allocation and expenditure of resources to achieve the objectives of the school. It does not necessarily involve finance, it can equally take the form of man power, or time budget. Schools really need to think of three sets of budget documents:

1. Preliminary analysis discursive, narrative, speculative and presenting alternatives
2. The budget statement for both construction and control phases, quantitative and systematized.
3. The evaluation process, largely qualitative, linked to objectives, criteria and indicators

According to Ray, et al. (2001), school budgeting is basically an instrument of educational planning and incidentally, an instrument of control. It reflects the organizational pattern by categorizing the elements of a total plan in to sectional, campus and departmental components allowing costs to be more easily estimated. Ubben, et al. (1997) suggest that responsible financial planning rests on good program planning. It requires, as well, a substantial database about the nature of the students' population projections, estimates of personnel needs, and historical information about average daily attendance and so on.

2.7. Time Periods for Budgets

Budgets are proposed plan expressed financially for future periods. Two types of budgets are distinguished based on time period, short-term and long-term budgets (Henley, et al., 1992; Nebiyu , 2000).

2.7.1 Short-term Budget

This budget is concerned with the immediate and current conditions. It is often subdivided by quarters, by months or each of the quarter even may be broken down on weekly periods. The extent of the time breakdown of the annual plan depends on the nature of the function of the particular activity. When annual plan is subdivided by some time period, decision-maker can monitor progress through out the year, and take remedial actions.

2.7.2 Long-Term Budget

This budget is concerned with the development of the educational institution over many years. It is usually formulated in very general manners covering the nature of business, its current position and where it wishes to reach after some definite years. For instance, an education institution may wish to increase enrollment rates by 10% in 3 year. Long-term budget converts those targets in to financial terms. A period between 3 and 10 years may be appropriate for long-term budgets.

2.8. School Based Management

School based management is alternative to the typical pattern of decentralizing governance that centralizes authority in the district office. It is a system of administration in which the school is the primary unit of educational decision making (Kathleen, 1988). SBM is one strategy for providing people with move opportunities to make decisions that determine the goals and future direction of the school. This form of governance involves creating a school-level decision-making team composed of representative

from a variety of stake holder groups or even with the whole school. School-based management represents a major change in the way decisions are made (Ray, et al., 2001). The basic idea is that school level decisions should be made by the people who are closest to the problem and have the most immediate connection to school. It is strategy that can include diverse groups in the key decisions that determined educational goals, curriculum, and instruction and student behavior. That means, responsibility for certain decisions is placed at the school level rather than the district levels, there by giving especially principals but also teachers, students and parents greater control over the education process([http:// www.literacy:unisa.edu.au/jeel/papers/JEEV012.no2/ 2001 :38.pdf](http://www.literacy.unisa.edu.au/jeel/papers/JEEV012.no2/2001:38.pdf)).

School based management is a strategy to improve education by transferring significant decision-making authority from state and district office to individual schools. Through the involvement of teachers, parents and other community members in the key decisions, school based management can create more effective learning environment for children (Myers and Robert, 1996).

In general term school-based management

- Changes the governance of education.
- Represents a shift of authority toward decentralization
- Identifies the school as the primary unit of educational change.
- Move decision making power to the local school site and use cooperative problem solving approach

In Ethiopia efforts have been made to deepen decentralization to school level. That means, decision-making system has been shifted from region to woredas and further to school level to improve direct response and service delivery. Accordingly, to facilitate the implementation of this decentralization process,

MoE has developed guidelines for organization of Education management, community participation and education finance. Based on this basic guidelines regions have developed their own guidelines focusing on specific areas such as education finance, community participation, school administration and so on (MoE,2005).

2.8.1. The Advantages of School-Based Management

According to the American Association of school Administration, the National Association of Elementary School Principals, the National Association of Secondary School Principals (1988) School based management can:

- Allow competent individuals in the schools to make decisions that will improve learning.
- Give the entire school community a voice in key decisions,
- Focus accountability for decisions,
- Lead to greater creativity in the design of programs,
- Redirect resources to support the goals developed in each school
- Lead to realistic budgeting as parents and teachers become more aware of the school's financial status, spending limitations, and the cost of its programs and
- Improve morals of teachers and nurture new leadership at all level.

Accordingly SBM has gained popularity because of its potential to provide schools with the flexibility to meet the specific needs of students. It is also a natural outgrowth of the school improvement plan. Improvements in attendance and decreased dropout rates were found when teachers actively participated in decision making regarding instruction. Beyond it's improved on students, SBM has been shown to improve teacher's attitude about work

types of organization it is applicable to schools due to the intellectual complexity and uncertainty of teaching and the fact that teaching is done collegially.

It has been found that organizational effectiveness and productivity improves when four key resources are decentralized with in the organization power information, knowledge and rewards. In the context of school-based budgeting the high involvement frame work implies that the school needs real power over the budget to make allocation and expenditure decisions, fiscal and performance data for making informed budget decisions, professional development and training for the budget process so that people at the school site will have technical knowledge to do the job (Margaret, 1999).

Lawler (1986) Suggests that school-based budgeting would entail allocating most of the budget to schools in a lump-sum and then empowering key stake holders at the site. The school site council such as: the principal, teachers, and community make budget decisions (Guthrie and Rodeny, 1991). When the school site need flexibility with budget, so that school-level participants can make changes to the instructional program, such as the ability to decide the mix of personnel.

2.9.1. Information Needed for School-Based Budgeting

According to Lawler (1992) effective communication of financial and strategic information is a primary responsibility of senior management to make good decisions. This information might include revenues and cost disaggregated to the department and unit levels, time lines, production reports and customer satisfaction results. Similarly, schools need to receive the information necessary for making decisions about how to create and plan budget, how to allocate money, and how to monitor budget. Lavacic (1992) recommends that schools should be provided with a district hand book to guide staff members through the budget planning process. This hand book might include district goals to guide the budget process a planning time table for the up coming

years, district allocation processes used costs such as personnel and service, to be incurred at the site, and the budget format to be followed. In addition, on going monitoring of the budget needs to occur through out the year. School personnel need continuous access to the status of their accounts, including monthly information about revenues and expenditures relevant to the budget by object, function and program, so that they can participate in budgeting decision effectively (University of Wisconsin and Madison, 1994).

Other types of information that would be useful to school based budgeting include comparative data about other schools budgeting activities/ processes, survey data from parents and other community members about school priorities and performance and student achievement and personal data. Such information could be used to inform the budget development processes by clarifying student needs and by providing useful school based budgeting models (Hanushek, et al., 1994).

In short, school based budgeting, as Jacobson, et al. (1996) comment, will enable governing bodies and head teachers to plan their use of resources to maximum effect in accordance with their own needs and priorities and to make schools more responsive to their clients. This will increase the quality of education by making more effective use of the existing resources for teaching and learning. That means, there is freedom to allocate resources internally in relation to their own perceived needs and priorities, however, also has potential implications for equality.

2.10. Budget Preparation Processes

As Jones and Mourice (2000) suggest, the budget provides the essential link between planning and controlling process. Although any statement which expresses future plans in financial terms can be thought of as a budget, it is on its role in the regular annual planning cycle that attention is usually focused. Plans are obviously important in any well run organization to

express intentions. It is only when these intentions are incorporated in to annual budget they become firm commitments; with funds being allocated to enable their achievement. Similarly, according to Paisey (1992), in the process of budget preparation, negotiation and follow up, objectives have to be enumerated, clarified and put in to priority order. This enables to bring in to focus the critical actions which have to be taken and provides a comprehensive picture of the entire organization. Paisey has also suggested a five point check list that can be used in association with budget preparation, negotiation and control:-

1. Having established budget routines with dates which permit punctuality and give adequate notice and room for dealing with unexpected difficulties.
2. Having good documentation which provides accurate and up-to-date management accounts together with detailed lists which are complete.
3. In fusing a sense of urgency in business dealings, particularly over the budget, and ensuring that the budget reflects the views and interests of a wide range of persons.
4. Identifying external developments and their full significance for the school in advance so that preparation can be made to solve specific problems.
5. Taking remedial actions immediately to correct performance failure and variance from budget and producing immediate and accurate reports and accounts.

Generally, budgetary work should involve a larger concept of professional duty and relies up on a change of culture in the school.

2.11. Financial Resources Management

According to Law and Derek (2003), budget system should be an enabling mechanism rather than just mechanical or technical exercises; it should help managers to plan, coordinate, control and evaluate their organizational actions more effectively. In case of school organization, as Brundrett and Ian (2004:169) comment,

The ability of the principal to make available and effectively management financial resources will have a direct impact on the quality of learning and teaching process. There is a responsibility to convert financial resources in to an effective mix and balance of educational resources capable of delivering a curriculum in line with national and organizational objectives. Similarly, the departmental and subject leaders must accept these management responsibilities and equipped with appropriate financial acumen and skills to successfully perform their duties in schools.

That means, there is the link between resource management input and management process variables on the one hand and education effectiveness measure. Similarly, Thomas and Jane (1996) has stated that Schools which employed rational decision making process to determine resources use and allocation appear according to national measures, to be more educationally effective.

As Ubben, etal. (1997) suggest, the budget is much more than a spread sheet itemizing and expenditure under different section headings. It should be used as a means of expressing school aims and educational priorities in financial terms. If employed properly, the budget is a key management tool, enabling decisions to be made from a position of strength.

Coombs and Jacques (1987:12) also state “cost effectiveness is especially useful in the education sectors, where output (achievement, fore example) do not have readily observable, valid market prices”. Additionally, as Coombs and Jacques (1987) state, educational costs alone have little meaning. It is

only when they are seen as critical link between an educational system's inputs and its objectives, outputs and benefits that they reveal how efficiently and effectively the system is functioning. With these larger perspectives, cost analysis becomes a powerful tool to improve the performance and plan the future of any educational system.

In addition, to be of use to the school as an enabling factor, the budget should be an integral part of the management planning cycle, reflecting the need to control finance over both the long and short term. Moreover, the system should have the flexibility to enable improvements and developments to be included in to plans through (Brundrett and Ian, 2004). Similarly, as Koory (1987) has commented, a budget for school is based on the assumption that organizations have clear objectives and resources allocation that are organized in a systematic way to facilitate the achievements. That means, budgets should relate directly to fulfilling the objectives of the organization. It should also be assessed and choices should be made and evaluation against objectives should take place. Financial management in education involves budget control. That is, it must be centralized, coordinated and controlled to achieve the program effectively. These enable the educational manager to have clear picture about the budget estimate and implementation of the work plan (Okumbe, 1998; Mullins and Michael, 2005).

According to Glover (2000), there are three distinct purposes of budgetary management

1. Control-ensuring that funding through visible means, is directed to institutional priorities to be achieved.
2. Accountability and steward ship to ensure that funding has been demonstrably used for the intended purposes.
3. Motivation-encourages and empowers staff through the delegation of responsibility for financial decision making.

Gold and Jennifer (1998) set out twelve key standards for financial administration in schools and provide a check list for schools to assess their performance. This gives useful practical guidelines to help schools carry out their responsibilities.

1. The responsibility of the governing body, the school committee, the teacher and non-teaching staff should be clearly defined and the limits of delegated authority established.
2. The budget should reflect the schools prioritized educational objectives, seek to achieve value for money and be subject to regular, effective monitoring.
3. The school should establish sound internal financial controls to ensure the reliability and accuracy of its financial transactions.
4. The school should be adequately insured against exposure to risks.
5. If school uses computer for administrative purposes, it should be registered under data protection. All data should be protected against loss.
6. The school should ensure that purchasing arrangement achieve the best value for money.
7. There should be sufficient procedures for the administration of personnel matters including the payroll where this applies.
8. Stocks, stores and other assets should be recorded, and adequately safeguarded against loss or theft.
9. All income due to the school should be identified and collections should be receipted, recorded and banked promptly
10. The school should properly control the operation of bank accounts and reconcile bank balances with accounting records.

11. The school should control the use of petty cash.

12. School voluntary funds should be administered as rigorously as public funds.

2.12. Budgeting Approaches in Schools

In school system several new concepts of budgeting that encourage educational efficiency, cost effectiveness and limits on spending for only high-priority programs have been introduced. These concepts mainly involve principals and teachers in decision making of school activities (Ray, et al. 2001; Cooper and Philp, 2002).

2.12.1. Zero-Based Budgeting

This technique assumes a new year, every year. The school organization is divided into program or budget units. The mere fact that a program was funded during the current year or in previous years is no assurance that it will be funded in subsequent years. The program unit and ultimately program heads are expected to justify their program and money needed to support that program on an annual basis. One important advantage of zero based budgeting is that it forces continuous reevaluation of program objectives, needed resources, and the establishment of new priorities (Ubben, et al., 1997; Welsch, et al., 1988)

2.12.2. Objective/Function Budgeting

It organizes spending around the basic functions of the system, such as instruction, student support, operations and administration. In addition, functions are subdivided, while the object being purchased (e.g elementary text books, high school clearing equipment) is also specified. Personnel services and benefits may be handled by functions (Cooper and Philp, 2002).

2.12.3. Incremental Budgeting:-

This is a budgeting technique through which the budget level of all institution for next year is determined by considering the current period's budget and actual results as well as expectation for upcoming budget year. This budgeting approach takes the current allocation pattern as a basis for budgeting for next year and a certain percentage to the current budget by taking allowances for additional activities and price updates (Cunningham, 1982; Ubben, et al., 1997).

2.12.4. Program-Based Budgeting

It relies on a rational approach to planning and allocating resources. Thus, the budgeting should reflect the agreed aims and objectives of the school and its current priorities. These approaches assume that there is no difficult in agreeing on objectives in education and translation them in to program goals. They assume there is sufficient time and resources to collect all the information required to make rational choices. They ignore the potentially destabilizing effect on having constantly to review and justify budgets (Mbua, 2002; Talesra, et al., 2002).

2.12.5. Sit-Based Budgeting

This process forces planning and operational education decisions to be made at the level closest to the student the building level. The site budgeting process also encourages imaginative principals to proceed with the development of unique educational programs. That means, instructional supplies, materials, equipment, texts and library books are frequently budgeted at the building level (Ray, et al., 2001).

Sit-based budgeting encourages decision makers in each school to examine their programs and to set their budgets to meet their particular needs as part of the process of shared decision making (Cooper and Philp, 2002)

2.12.6. Activity-Led Funding

This approach of resource allocation among schools is guided by a funding formula based on an analysis of the cost of the teaching and learning activities required to provide and support specified educational programs for students in specified grade levels. Activity led funding is systematic step required to under take a detailed audit of all major elements of teaching and learning with in schools and then to transform this information in to costs for each element (ROSS, Rosalind, 1999).

2.13. Budget Evaluation Process

Evaluation is more concerned than planning with the immediate present or, even more likely, with events that occurred in the past. Evaluation involves assessing out comes of one or more events, making judgments regarding effectiveness and providing information which there after can shape future decisions (Guthrie and Rodney, 1986). Accordingly, budget evaluation can be performed while the budget is in operation, or after the budget period is terminated. This process evaluation may be weekly or monthly. The financial reports have to indicate the current financial period and determine whether the unit is meeting its established organizational goals (Harris, 1985). According to knight (1993), budgetary evaluation can be seen in two stages: functional evaluation and strategic evaluation.

Functional budget evaluation needs to be carried out as soon as possible after the year end. It should be reflective and practical process. It does not need a formal independent evaluation, but rather an informal mulling over of the data by those responsible for school finance, supplemented by some external comment and by at least one internal budget holder. When looking at financial efficiency questions need to be asked are:-

- How satisfactory is the balance of the main items in the budget, e.g. the ratio of say, teaching to non teaching or other main expenditures?

- What about budget format? Does this need improving? And is there sufficient comparative information for this evaluation?
- How satisfactory is the final out turn total?
- How do the out turn figure for each budget head compare with the estimates?
- What are the main under and over spends?
- Are there any longer-term trends apparent?
- Were there any specific problems or difficulties in the budget process?
- Are there any areas where additional savings or economies could be made or financial efficiency improved?
- What about the construction of the budget for the subsequent years which probably occurred during the year in questions? Were there any special problems, or any aspects which should be improved?

For resource efficiency a similar set of common sense questions seems appropriate:

- Could we have obtained this resource in any other way?
- Are we getting the best value from our teacher's resources?
- How well are we looking after and improving, our physical assets?
- Did we get good value for money from the supplies and services we bought?
- Are there any considerations relating to human or capital resources, or supplies and services, that we shall need to consider in the future?

In addition as knight (1993) states, strategic budget evaluation should arise from the normal process of school evaluation but add a financial dimension to it. General school evaluation is likely to refer back to the stated objectives of the school development program and attempt to assess the extent to which there have been achieved using success criteria where appropriate. Budgetary evaluation can begin with these evaluation conclusions say high, reasonable or low success and then link this to the allocation of resources for that particular feature. This method mainly focuses on out comes and resources consumed i.e., cost effectiveness. With regard to this we should be looking to common sense, practical questions:-

- Did we allocate sufficient resources for attainment of these objectives?
- Does our achievement seem a good return on our investment?
- Did we spend more or less in real terms on these objectives than previously? If so, is there evidence of higher or lower achievement? What would happen if we allocated more for these objectives? What would happen if we allocated less?
- What would happen if we spent nothing on this objective? Could the objective have been achieved by some alternative expenditure or by none at all?

Probably some written report will be needed for this strategic evaluation but it should be short and backed by an oral presentation. There might also be an opportunity for a member of the school staff to make a special study of some aspect of functional or strategic budgetary evaluation.

2.14. Budget Preparation Process in Ethiopia

According to Article 77 of the proclamation No./1995, the Council of Ministries is responsible for drawing up the federal budget approval by the House of People Representatives. The Ministry of Economic Development and

Cooperation is responsible for coordinating capital expenditure, preparation of macro-economic framework, and preparation of federal subsidy to the regions.

The Ministry of Finance is responsible for the preparation of recurrent budget and the coordination of the recurrent and capital budget. The Ministry of Finance and Economic Development are responsible to develop formats for annual budget submission and establish the budget ceiling on which each budget request is to be used (Nebiyu , 2000; Elizabeth ,2005).

The financial forecasts are made by considering the existing rates of taxation, on-tax revenues including profits public enterprises and user charges, additional revenues which may be mobilized from changes in tax structure, estimation from external and internal borrowing and projection of expenditure.

Each ministry and federal agency is requested to prepare its budget in accordance with the limits and formats prepared by Ministry of Finance and Ministry of Economic Development and Cooperation. Then, capital and recurrent budget estimates are submitted to the MOEDaC and MoF respectively for evaluation and revision. After completing of the revisions and discussions with the sector ministries, the MoF presents the recurrent and capital budget estimates to the council of ministries for its consideration. Finally, the budget estimates are approved by the Council of People's Representatives adopted as the budget for the coming fiscal year. All disbursements are after obtaining the authorization of the council of People's Representatives in form of appropriation. The council should approve the budget appropriation by Sene 30all public agencies should be notified by Hamile7.

The responsibility of financial plan at the regional governments rests on the Planning and Economic Development and the Finance Bureaus. The Planning Bureau role is the same as the MoF in budget preparation.

The planning bureau has important responsibilities in areas of capital budget preparation for all bureaus. The MoF plays a major role in the preparation of recurrent budget (Nebiyu, 2000; Elizabeth, 2005).

At the Regional Government level, the responsibility of preparing financial plan rests on the planning and economic development and the finance bureaus.

Accordingly, the budgetary process in Oromia is carried out following the notification from the central government starting at Woreda level. After the region sends the budget ceiling to each woreda, office of finance and economic development (WOFED) passes in turn the budget ceilings for discussion with woreda cabinet and then to public sectors in the woreda. Although some sector like education needs to plan some more budgets they are expected to submit their given ceilings which are much limited. Having made discussion with sectorial institutions, WOFED submits the budget proposal to the woreda cabinet for reason. After revision and modification is made, the proposal is given to the woreda council for final approval. Then, the approved budget is sent to BOFED through ZOFED. Finally, the budget is released after the revision by BOFED and approved by regional council (BOFED, 2005).

According to MoE (2005), nearly 50 percent of the total budget allocated for woredas goes to the education sector. The major cost unit measures of the education sector is teacher's salary where as the non salary per student is small.

Operational expenses or non-salary operational budgets include expenses for teaching materials, stationary, maintenance, and so on. These standards established by MoE (1994E.C.), has stated that the unit cost for operational 10 birr for grade 1-4 and 15 birr for grade 5-8. It also suggested that if the allocated budget will become less than 75percent of these numbers, it would be difficult to provide quality education for the pupils. In general, although

the government is the main source of education budget, others such as the local community and external agencies have to play great role in the contributions of budget. Schools are also expected to generate their own incomes (MoE, 1994 E.C).

CHAPTER THREE

PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

This chapter deals with the presentation, analysis and interpretation of data gathered from respondents through questionnaire and interview on the planning and budget utilization in government primary schools of the Bale Zone.

The study included 25 primary schools that were drawn from five sample Woredas of the Bale Zone. A total 200 copies of questionnaire were distributed to three groups of respondents. These are the primary schools management (principles, deputy principals), parent-teacher association (PTA) and kebele education and training board (KETB) members of the schools. These groups of respondents were considered to be relevant for the topic under study by the virtue of their position and duties and responsibilities vested on them. Out of 200 copies distributed to school principles, PTA and KETB members 165 copies were filled properly and returned.

Interviews were also made with Woredas education office heads and school principals of sample schools using face to face conversation. Accordingly, 20 school principals of sample schools were interviewed.

Regarding the sampling techniques of Woreda, simple random sampling techniques were used. With respected to sampling techniques of schools, sample schools were selected based on their respective proportion in the Woredas using the simple random sampling techniques. Accordingly, five primary schools in each Woreda were randomly selected.

Accordingly, the analysis, presentation and interpretation of data were done based on the responses obtained from the respondents.

In addition, by using statistical methods and procedures the data obtained from the respondents was analyzed, presented and interpreted.

Table 1: Respondents Personal Information

No	Items	P		PTA		KETB	
		N	%	N	%	N	%
1	Sex						
	A. Male	40	88.8	36	56.2	30	53.5
	B. Female	5	11.1	28	43.7	26	46.4
	Total	45	100	64	100	56	100
2	Educational Qualification						
	A. 10 + 3	6	13.3	10	15.6	8	14.2
	B. 10 + 2	0	0	0	0	0	0
	C. 12 + 2	30	66.6	12	18.7	16	28.5
	D. 12 + 1	5	11.1	24	37.5	14	25
	E. below 10 (other)	-	-	16	25	12	21.4
	F. 10 + 1	4	8.8	2	3.1	6	10.7
	G. Above 12 + 2	0	0	0	0	0	0
	Total	45	100	64	100	56	100
3	Years of services						
	A. below 2 years	0	0	0	0	0	0
	B. 3-9 years	10	22.2	12	18.7	12	21.4
	C. 10-14 years	13	28.8	16	25	20	35.7
	D. Above 15 years	22	48.8	20	31.2	12	21.4
	E. Others _____	0	0	16	25	12	21.4
	Total	45	100	64	100	56	100

The characteristics of respondents in terms of sex, educational level and experience were shown in Table 1. As it can be shown in the table, the number of female and male respondents was fairly included. The table also indicates that the number of female principals was much less than those of the male principals in the schools under study. On the other hand, the table shows that there are more female respondents in PTA and KETB. This shows

that the representation of female respondents in PTA and KETB is much better than the number of female principals. This is because there were relatively many female teachers at primary schools.

As it is indicated in Table 1 of item 2, regarding the educational level of the respondents, 80 percent of the principals, 34.3 percent of PTA and 42.8 percent of KETB members had diploma from teacher training colleges. On the other hand, 20 percent of principals, 40.6 percent of PTA and 35.7 percent of KETB respondents were certificate holders from teacher training institutions. As the table indicates, 25 percent of PTA and 21.4 percent of KETB members were found to be less qualified than other respondents. These are parents or community members participated in the school committee. However, it is assumed that there was no problem to understand and respond to the items asked in the questionnaires since the questionnaires were prepared in Oromiffa and they can read and write well. In addition, some of them were randomly interviewed.

As can be observed from Table 1 of item 3, concerning the experiences of the respondents the majority of principals, PTA as well as KETB members had been serving for more than three and above. It would be, therefore, possible to argue that such relatively longer years of experience in teaching at primary schools might enable respondents to have better knowledge and understanding about the practices of planning and budget utilization at primary schools. As a result, they can relate each item in the questionnaire to the problem under study.

Table 2: On Preparation and Approval of School Plan

No	Items	P		PTA		KETB	
		N	%	N	%	N	%
1	Who often prepares the annual plan in your school?						
	A. Woreda education and training board	-	-	-	-	5	8.9
	B. Prepared by school principals	5	11.1	38	59.3	27	48.2
	C. Parent-teacher association	30	66.7	18	28.1	18	32.1
	D. KETB	10	22.2	8	12.5	6	10.7
	Total	45	100	64	100	56	100
2	What is/are the basis for preparation of annual plan in your school?						
	A. Previous years performance	5	11.1	10	15.6	6	10.7
	B. The number of students	20	44.4	30	46.8	26	46.4
	C. The condition of our school environment	15	33.3	16	25	18	32.1
	D. The Woreda educational office plan	5	11.1	8	12.5	6	10.7
	Total	45	100	64	100	56	100
3	Who is responsible body to approve the annual plan to your school?						
	A. The principal	4	8.8	10	15.6	12	21.4
	B. KETB	14	31.1	20	31.1	22	39.2
	C. Woreda education office	19	42.2	24	37.5	12	21.4
	D. Parent-teacher association	8	17.8	10	15.6	10	17.8
	Total	45	100	64	100	56	100

As can be observed from the Table 2 above, 77.7percent of principals reported that the PTA members prepared the annual plans in schools. On the other hand, the majority of PTA (59.3%) and KETB (48.02%) members replied that the school plan is prepared by principals. This shows, there is difference in information among the school principals and other school committee members about who prepares the plan. This might be again the reflection of the ignorance of some respondents of who prepare the school plan in their schools. It may also indicate the low involvement of PTA and KETB members in school planning process. According to the guidelines of educational organization management and finance prepared by MoE (2002), PTA plays an important role in preparing school plan and monitors its implementation.

Accordingly, PTA calls parents meeting and seek sustainable solution to the problems that affect the preparation and implementation of school plan in collaboration with community, parents, principals and KETB.

PTA also prepares the action plan with the school principals and get them approved by parent-teacher conference at the beginning of the academic yeas. But great number of respondents (PTA, KETB) replied that the school annual plan was usually prepared by principals.

Concerning the basis for the preparation of annual plan as shown in Table 1, item 2, the majority of respondents, principals (44.4%), PTA (46.8%) and KETB (46.4%) members said that the basis for the preparation of school plan is the number of students. According to the information gathered from principals with interview, the schools use the annual enrollment of student as the basis for the preparation of school annual plan. On the other hand, the significant number of respondents said that they depend on the condition of their school environment such as economy in the preparation of school plan. In the preparation of school plan, it is common to depend on the number of students, the annual enrollment of students.

Item 3 of Table 2, deals with the responsible body who approves the annual plan of the schools. Accordingly, 42.2 percent of principals and 37.5 percent of PTA members replied that the school plan was approved by the Woreda education office. This shows that the WEO plays greater role in the process of approving the plans of schools. On the contrary, as 39.2 percent of KETB members replied, the school annual plan was approved by KETB. Significant number of principals and PTA members had also the same idea with KETB members. This variation of opinions among the respondents shows that some committee members had no knowledge about who approves the annual plan for their schools. According to MoE (2002), the PTA and KETB members along with school principals have to play a great role in the process of planning and monitoring its implementation.

Similarly, according to the information gathered through interview with principals, having prepared and discussed on their plan with the committee, the schools sent their plan to Woreda education office for approval. Additionally, the principals confirmed that the plans of some activities could be approved at school level while for major activities and mainly the plan of the annual budget was approved by WEO. There fore, as principals revealed, sometimes the schools were forced to adjust their budget plan with WEO budget ceiling.

Table 3: Resources to Be Considered During School Planning

No	Items	Respondents	Respondents										Mean
			SA		A		U		DA		SDA		
			N	%	N	%	N	%	N	%	N	%	
1.	Manpower	P	28	62.2	12	26.6	5	11.1					4.51
		PTA	30	46.8	28	43.7	6	9.3					4.37
		KETB	24	42.8	30	53.5	2	3.5					4.39
2	Educational materials	P	32	71.1	13	28.8							4.71
		PTA	38	59.3	24	37.5	2	3.1					4.56
		KETB	27	48.2	29	51.7							4.48
3	Finance	P	35	77.7	10	22.2							4.77
		PTA	33	51.5	27	42.1	4	7.1					4.45
		KETB	26	46.4	24	42.8	6	10.7					4.35
4	Time	P	40	88.8	5	11.1							4.88
		PTA	34	53.1	30	46.8							4.53
		KETB	26	46.4	30	53.5							4.46

5= Strong agree (SA)

4= Agree (A)

3= undecided (U)

2= Disagree (DA)

1= Strongly Disagree (SD)

N = P = 45

N = PTA = 64

N= KETB = 56

Concerning the resources to be considered during school planning as shown in Table 3, item 1, 62.2 percent of principals and 46.8 percent of PTA members strongly agreed that the availability of manpower is considered in planning at school level. More over, 53.5 percent of KETB also agreed that manpower is considered during planning at school levels.

Under item 2, Table 3, the majority of the respondents replied that the availability of materials was considered when the schools prepare their annual plan. Accordingly, 71.1 percent of principals, 59.3 percent of PTA and 48.2 percent of KETB members strongly agreed on the importance of the materials during the preparation of plan at schools.

In item 3 and 4, Table 3, the majority of principals, PTA and KETB members replied that the finance and time issue is also considered when the plan is prepared at school level. The mean rate of items 1 to 4 is almost equal to the rating value of 'strongly agree' (i.e. above 4). This shows that various resources have to be considered during planning at school level. That may mean resources such as manpower, finance, time and materials fairly considered in the process of planning at schools level.

On the other hand the majority of the respondents replied that although finance and materials were mainly important to attain the objectives of the schools, there is a great shortage of these resources in their schools. This is because the schools did not get their budget according to their plan.

According to Fiske (1998), the schools, as grassroots level in the hierarchy of the education system should also be empowered to make decision on school resource and attempt to bring certain improvement to attain its objectives. The elements to be decentralized to each administrative hierarchy of the education system should be decided to be performed at each hierarchy.

Table 4: Analysis of Planning Methods at School

No	Items	Respondents	Responses										Mean
			SA		A		U		DA		SDA		
			N	%	N	%	N	%	N	%	N	%	
1.	The school is empowered to plan according to its specific condition	P			36	80	4	8.8	2	4.4	3	6.6	3.62
		PTA	28	43.7	18	28.1	11	17.1	5	7.8	2	3.1	4.01
		KETB	19	33.9	17	30.3	20	35.7					3.98
2	The school annual plan is usually prepared by the principals	P					4	8.8	36	80	5	11.1	1.97
		PTA			30	46.8	22	34.3	8	12.5	4	6.2	3.21
		KETB	13	23.2	20	35.8	13	23.2	10	17.8			3.64
3	Teachers rarely participate in school budget plan preparation	P	6	13.3	8	17.1	5	11.1	26	57			2.86
		PTA	5	7.8	30	46.8	9	14	16	25	4	6.2	3.25
		KETB			22	39.2	17	30.3	10	17.8	7	12.5	2.96

5= Strong agree (SA)

4= Agree (A)

3= undecided (u)

2= Disagree (DA)

1= Strongly Disagree (SD)

N = P = 45

N = PTA = 64

N= KETB = 56

As it can be observed from Table 4, item 1, 80 percent of principals agreed with the idea that the school was empowered to plan according to its specific condition. More over 43.7 percent of PTA and 33.9 percent of KETB also strongly agree with the same idea. This indicates that there is no variation of opinions among the majority of respondents. The mean rating value of the item is more than the expected average value (i.e., 4). This may show that the schools prepare their plan according to the needs and their environmental conditions although they have less right to approve their annual budget.

Under item 2 of Table 4, 80 percent of principals disagree to the idea that the school annual plan was usually prepared by the principals. On the other hand, 46.8 percent of PTA and 35.8 percent KETB member replied with the idea that the school annual plan is usually prepared by the principals.

The mean rate value of the principals is almost equal to the rating value of 1.9. This may indicate that the principals disagree with the idea that the school plan is usually prepared by the principals. It may also show that the principals prepare school plan along with other responsible individuals. On the other hand, the mean rate value of the PTA (3.2) and KETB (3.6) which is almost equal to agree shows that most of PTA and KETB members agreed that the school plan was prepared by school principals in the schools. This may indicate that there had been low involvement of parents or community members in school plan preparation.

Table 4 of item 3 reveals that 57 Percent of the principals disagreed with the idea that teachers rarely participate in school budget plan preparation. On the other hand PTA (46.8%) and KETB (39.2%) members agreed with the idea that teachers rarely participate in school budget plan preparation. On the contrary, 30.3 percent of KETB also replied undecided. This shows that the participation of teachers was important in the school budget plan in the schools understudy even though the involvement of teacher in preparation of the school budget plan was found to be low.

According to the interview conducted with principals, the WEO did not consider the budget plan which was prepared by the staff and the community to allocate budgets for schools. This discourages the staff members and other individuals who usually involved in budget plan for schools. As a result, the meeting for preparation of budget plan has been considered as the wasting of time among some of staffs since the WEO did not consider the plan to distribute budget. Some times, in such condition, the school principals and deputy principals alone were forced to prepare their school budget plan.

Table 5: Perception of Respondents on Resource Distribution

No	Items	Respondents	Responses										Mean
			SA		A		U		DA		SDA		
			N	%	N	%	N	%	N	%	N	%	
1.	The Woreda education office considers the needs and interest of the school staff and the local community in resource distribution.	P	-	-	2	4.4	6	13.3	18	40	19	42.2	1.8
		PTA	-	-	2	3.1	4	6.2	40	62.5	18	28.1	1.84
		KETB	-	-	10	17.8	14	25	18	32.1	14	25	2.35
2	The budget lacks reflection of the schools' prioritized educational needs.	P	10	22.2	20	44.4	-	-	8	7.7	7	15.2	3.4
		PTA	10	15.6	40	62.5	8	12.5	4	6.25	2	3.12	3.81
		KETB	12	21.4	16	28.5	10	17.8	9	16	9	16	3.23
3	Distribution of resources to schools depend on the decision of the Woreda education office rather than the decision and planning of school	P	19	42.2	21	46.6	-	-	5	11.1	-	-	4.2
		PTA	14	21.8	20	31.1	27	42.1	3	4.6	-	-	3.7
		KETB	10	17.8	15	26.7	20	35.7	6	10.7	5	8.9	3.3
4	Annual budget is allocated to the school according to the budget proposal of the school	P	7	15.5	1	2.2	10	22.2	18	40	9	20	2.5
		PTA	6	9.3	8	12.5	15	23.4	20	31.2	15	23.4	2.5
		KETB	3	5.3	10	17.8	14	25	16	28.5	13	23.2	2.5

5= Strongly agree (SA)

4= Agree (A)

3= Undecided (U)

2= Disagree (DA)

1= Strongly Disagree (SD)

N = P = 45

N = PTA = 64

N= KETB = 56

As can be observed from Table 5, item one, 42.2 percent of principals strongly disagreed with the idea that the Woreda educational office considers the needs and interest of the school staff and the local community in resource distribution. Additionally, 62.5percent of PTA and 26.7percent of KETB members supported the idea of the principals. The mean rating value

of the respondents is less than the average (i.e., 3). This may show that the Woreda education office did not depend on the needs and interest of the school and local community in the process of budget distribution.

According to the interview conducted with the heads of WEO, the presence of many primary schools in the Woredas makes it difficult to allocate budget on the basis of the interest and needs of the schools. The Woreda education office heads also said that the WEO allocates budgets for schools on the basis of the school budget proposal. But, there was the time when the WEO did not consider the budget proposal of the schools to distribute budgets to them. On the other hand, according to the interview conducted with principals, the WEO did not consider the needs of the school when they distribute budgets to schools.

Under item 2 of Table 5, the respondents were asked whether the budget lacks reflection of the schools prioritized educational needs. As shown in the table, 44.4 percent of principals and 62.5 percent PTA members strongly agreed on the idea that the budget lacks reflection of the schools prioritized educational needs. In addition, 28.5 percent of KETB members supported the idea of the principals and PTA members. The mean rate of the respondents is almost equal to the rating value of agree (p. 3.4, PTA, 3.8 and KETB 3.2). This may show that the budget allocated to schools is not as desired to accomplish the entire school plan.

As shown from the item 3 of Table 5, mostly the distribution of resources for schools depends on the decision of the Woreda educational office rather than the decision and plan of the schools. Accordingly, 46.6 percent of principals strongly agreed that the distribution of resources for school depends on the decision of the Woreda educational office rather than the decision and plan of the schools. Similarly, 31.2 percent of PTA and 26.7 percent of KETB members also agreed with the same idea with principals. On the other hand, the significant number of PTA and KETB member replied undecided. The

mean rate of the respondents is almost equals to the rating value of agree (i.e., 4). This may indicate that the WEO distributes resource on its own decision or plan rather than the plan of the schools.

According to the interview conducted with principals, the intention of WEO was to allocate budget for school on the basis of the school proposal. However, the WEO usually allocates budget for schools with out considering the need or the budget plan of the schools. In the interview with Woredas education heads, it was also said that there was the time when the WEO was forced to consider the total budget allocated to the Woreda public sectors' in general and education sector in particular to distribute budgets to the schools instead of school budget proposal.

Under item 4 of Table 5, 40 percent of principals, 31.2 percent of PTA and 28.5percent of KETB members disagreed with the idea that the annual budget was distributed to school according to its budget proposal. This may indicate that the WEO distributes annual budget to school by its own criteria without considering the budget proposal of the schools. This is conformed by the interview conducted with school principals. The principals said that usually the schools get their annual budget in kinds. The budget proposals of the schools were not well considered. The WEO distributes budget to schools by estimation without considering the financial guideline of MoE (2002). The principals also reported that sometimes the schools were forced to prepare their budget under the budget ceiling which was prepared by Woreda education office cabinets. This may indicate that there was no regular way of allocating budgets for schools.

Table 6: Respondents' Perception on the Participation of the Community in School Planning and Budgeting

No	Item	Respondents	Respondents										Mean X	St. d
			VH		H		M		L		VL			
			N	%	N	%	N	%	N	%	N	%		
1	The level of local community participation supporting the school to generate its income	P	-	-	4	8.8	26	57.7	9	20	6	13.3	2.7	0.869
		PTA	-	-	3	4.6	11	17.1	30	46.8	20	31.7	1.9	0.825
		KETB	-	-	6	10.7	10	17.8	28	50	12	21.4	2.17	0.897
2	Community participation in maintaining old classrooms and building new rooms	P	2	4	6	13.3	17	37.7	10	22.2	10	22.2	2.5	1.120
		PTA	-	-	-	-	34	53.1	26	40.6	4	6.6	2.4	0.436
		KETB	8	14	10	17.8	2	3.57	15	26.7	21	37.5	2.4	1.981
3	The level of local community participation in approving the budget of the school with school principals	P	-	-	3	6.6	19	42.2	5	11.1	18	40	2.1	1.090
		PTA	-	-	4	6.2	20	31.2	30	46.8	10	15.5	2.9	0.806
		KETB	-	-	6	10.7	22	39.2	20	35.7	8	14.2	2.6	0.873
4	The extent that local communities participate in evaluating and improving annual plan of the school	P	-	-	2	4.4	20	44.4	19	42.2	4	8.8	2.4	0.762
		PTA	-	-	2	3.1	3	4.6	35	54.6	24	37.5	1.7	0.791
		KETB	-	-	6	10.7	27	48.2	18	32.1	5	8.9	2	0.643
5	The management and follow up of the community whether the school budget is used for proposed educational activities	P	-	-	10	22.2	17	37.7	13	28.8	5	11.1	2.7	0.893
		PTA	-	-	20	31.2	23	35.9	17	26.5	4	6.2	2.9	0.914
		KETB	-	-	3	5.3	16	28.5	27	48.2	10	17.8	3.1	0.645
6	The level of community participation in contributing additional budgets for schools	P	-	-	4	8.8	10	22.3	23	51.1	8	17.8	2.2	0.985
		PTA	-	-	12	18.7	14	21.8	30	46.8	8	12.2	2.4	0.916
		KETB	-	-	12	21.4	24	42.8	18	32.1	2	3.5	2.9	0.812

5= Very High (VH)

4= High (H)

3= Medium (M)

2= Low (L)

1= Very Low (VL)

N = P = 45

N = PTA = 64

N = KETB = 56

Table 6, item 1 reveals that 20 percent of principals, 46.8 percent of PTA and 50 percent of KETB members replied that the community participation in supporting the school to generate its income was low. On the other hand, 57.7 percent of principals reported that the level of local community participation in supporting the school to generate its own income was medium.

In case of item 2 of Table 6, 33.7 percent of principals and 53.1 percent of PTA member replied that the community participation in maintaining old classrooms and building new classrooms was medium. On the contrary, 37.5 percent of KETB reported that the community participation in maintaining old rooms and building new classrooms was low.

As can be observed from item 3 of Table 6, 42.2 percent of principals and 39.2 percent of KETB members replied that the level of local community involvement in approving the budget of the school with principals was medium. On the other hand, 46.8 percent of PTA members reported that the community participation was low.

Similarly, as can be discerned from item 4 of Table 6, 44.4 percent of principals and 48.2 percent of KETB member replied that the level of community participation in evaluating and improving annual plan of the school was medium. On the other hand, 42.2 percent of principals, 54.6 percent of PTA and 32.1 percents of KETB members replied that the community participation in evaluating and improving annual plan of the school was low.

With regard to community participation in management and follows up of school budget in item 5 of Table6, 37.7 percent of principals and 35.9 percent of PTA members replied that the management and follow up of the community whether the school budget was used for proposed educational activities was medium. On the other hand, 28.8 percent of principals, 26.5 percent of PTA and 48.2 percent of KETB members replied that the management and follow up of the community whether the school budget is used for planned educational activities was low.

In the same way, with regard to item 6 of Table 6, 51.1 percent of principals and 46.8 percent of PTA members replied that the involvement of community in contributing additional budget for school was low. On the other hand, 42.8

percent of KETB member reported that the participation of community in contributing additional budget for schools was medium.

The value of mean rate of items 1-6 indicates that the average mean is almost below the mean (i.e., 3). This may indicate that the community involvement in school management was low. According to the information gathered by the interview conducted with principals, there was low community participation in the schools management. The majority of principals said that the community contribution to their schools was not attractive. There was no practical help. Even many parents or the communities do not come to schools when the schools call for meeting and discussion of the school problems. In this case, it is possible to conclude that the practice of school-based management was very weak.

For the achievement of their objectives, schools need the active participation of parents or community. Therefore, principals along with teachers and community have to get cooperation in the management of schools. In the school-based management, decisions should be made by people who are closest to the problems and the most immediate connection to school (Margaret 1999).

According to the MoE (2002), it is necessary to create conditions where by community and parents actively participate in the efforts to enhance and enrich educational activities. It is the obligation of the educational institutions to mobilize offices, educational professional and commitment at legal to control, support and manage educational activities.

Accordingly, based on the structures have been developed, the concerned bodies such as parents, community, students and teachers have to actively participate in management of primary schools to enable them contribute their share in educational activities for the achievement of educational objective.

Table 7: Respondents' Perception on Benefits of Community Cooperation with School staff

No	Items	Responses					
		P		PTA		KETB	
		No	%	No	%	No	%
A.	Motivates teachers	20	44.4	30	46.8	9	16
B.	Decreases dropout of students	12	26.6	20	31.2	20	35.7
C	Creates better learning environment for students	13	28.8	14	21.8	27	48.2
	Total	45	100	64	100	56	100

Item 1 of Table 7 reveals that 44.4 percent of principals and 46.8 percent of PTA member replied that the cooperation of local community with school staff in school management motivates teachers. Nevertheless, 48 percent of KETB and 28.8 percent of principals replied that the cooperation of local community with school staffs creates better learning environment for students. Significant number of principals, PTA and KETB members also said that cooperation of community with staff decreases dropout of students. This may indicate that the respondents have good awareness about the benefits of community cooperation with school staff in school management.

Additionally, some respondents had mentioned other benefits of cooperation of community with school staffs such as, increase the quality of education and accountability of responsible individuals such as principals, teachers, PTA and KETB members. This indicates that the active participation of community in the school management has several advantages. It facilitates the achievement of educational programs at school levels.

Table 8: Responses on Approaches of Budget Allocation

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	Criterion used to allocate annual budget to schools						
	A. previous years performance	7	15.5	7	10.9	4	7.1
	B. Number of students	24	53.3	30	46.8	10	17.8
	C. Condition of school environment	2	4.4	5	7.81	20	35.7
	D. School budget proposal	-	-	2	3.1	5	8.9
	E. WEO budget ceiling	12	26.6	20	31.2	17	30.3
	Total	45	100	64	100	56	100
2.	Forms of annual budget allocation						
	A. In kinds	36	80	38	59.5	36	64.2
	B. In cash	0	0	0	0	0	0
	C. Both	9	20	26	40.4	20	35.7
	Total	45	100	64	100	56	100
3.	Would the school budget be more beneficial when it is in cash than in kinds?						
	A. Yes	35	77.7	29	45.3	26	39.2
	B. No	10	22.2	18	28.1	16	28.5
	C. I don't know			17	26.5	14	25
	Total	45	100	64	100	56	100
4.	Reason for budget is beneficial when allocated in cash than in kinds.						
	A. Because the WEO distributes out dated and non-useable materials	30	85.7	24	82.7	20	76.9
	B. The school has more authority to buy material it needs	0	0	0	0	0	0
	C. The school can buy considering the quality and quantity of materials based on its own plan	5	14.2	5	17.2	6	23.7
	Total	35	100	29	100	26	100
5	The resource that is more serious problem during annual budget allocation,						
	A. man power	10	22.2	10	15.6	6	10.7
	B. Finance	19	42.2	29	45.3	30	53.5
	D. Educational materials	16	35.5	25	39	20	35.7
	D. Time	0	0	0	0	0	0
Total	45	100	64	100	56	100	

As shown in Table 8, item one, the respondents have variation of ideas about the methods for the allocation of annual budget in their school. The majority

of the respondents principal (53.5%) and PTA (46.8%) members reported that the basis for the allocation of budget is the number of students in their schools. On the other hand, 35.7 percent of KETB members said that the criterion for distribution of budget in their schools is the condition of their school environment. Significant number of respondents also said that the criterion for the distribution of budget in their schools is the budget ceiling prepared by WEO cabinets. This variation of responses among the respondents indicates that members of the school committee have no knowledge the basis for distribution of budget in their schools.

According to the information gathered through interview with principals although the criterion for budget distribution for schools is the number of students, the distance among the schools and economic capacity of schools were not usually considered. The WEO provides the same amount of budget for all schools in the same way. In the interview conducted with the WEO heads conformed that they usually use the number of students for budget distribution for schools. According to the interview conducted with principals even though the WEO sometimes considers the number of students during budget distribution, they usually did not follow the manual of the MoE (2002), the educational and financial guidance. According to MoE (2002), the unit cost for operational budget is 10 Birr for grade 1-4 and 15 birr for grade 5-8 students. In contrary, the WEO distributes non-salary operational budget by estimation mostly in kinds with out considering the needs of the schools or school budget plan. In addition, according to the interview with principals, sometimes the schools were forced to prepare their budget in the budget ceiling prepared by Woreda education office cabinets. In this case, there was a time when the budget ceiling prepared by Woreda cabinets used as a criterion to allocate budgets for schools. This indicates that although the number of students are said to be used as a criterion for allocation of budget for schools, the WEO uses its own criteria for distributing budgets instead of the number of students in the schools or the school budget proposal.

In item 2 of Table 8, the majority of respondents replied that the schools received most of the budget in kinds. Accordingly, 80 percent of principals, 59.5 percent of PTA and 64.4 of KETB members said that the schools get their annual budget in kinds. But, some respondents said that the schools get their annual budget both in kinds and in cash. That means, the WEO distributes educational materials that were purchased to schools annually.

Under item 3 of Table 8, most respondents agreed that the school budget is more beneficial or fruitful if it is distributed in terms of cash instead of in kinds. Accordingly, 77.7 percent of principals, 45.3 percent PTA and 39.1 percent of KETB members reported that the budget would be more beneficial if it was distributed in cash than in kinds. This may shows that the majority of respondents were unhappy on the way WEO distributes budgets to the school, which was mainly in kinds.

In item 4 of Table 8, respondents were asked the reason why they said that the budget distribution was more beneficial in cash form than in kinds. Accordingly, 85.7 percent of principals, 82.7 percent of PTA and 76.9 percent of KETB members claimed that most of the materials distributed by the Woreda educational office were outdated and non-useable. Significant number of respondents also replied that the materials were poor in quantity and quality. They were distributed at the end of the academic year which is totally opposes the plan of the schools. The overall sense of the responses given indicates that the budget distributed to schools were not attractive in quality and quantity.

As shown in Table 8, item 5, 42.2 percent of principals, 45.3 percent of PTA and 53.5 percent of KETB members said that the finance was more serious problem when the budget was allocated to their schools. On the other hand, significant number of respondents said that educational material was more serious problem in their schools.

In the interview, the school principals also said that the finance allocated to schools was not adequate to cover all the expense of the schools. There was great financial problem since the majority of the budgets were distributed in kinds. As a result, the schools were not able to obtain all necessary educational materials that enable to attain their objectives.

Table 9: View of Respondents on Utilization of Budget

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	Purpose for which most of the operational budget is used						
	A. For per diem and allowances			11	17.1	5	8.9
	B. For maintenance activities	17	37.7	12	18.7	18	32.1
	C. For building new classrooms	5	11.1	12	18.7	16	28.5
	D. For purchasing various school furniture and educational materials	15	33.5	15	23.4	12	21.4
	E. salary for guards	8	17.7	14	21.8	5	8.9
	Total	45	100	64	100	56	100
2.	Do you think that your school uses the allocated budget effectively?						
	A. Yes	45	100	46	71.8	38	67.8
	B. No					2	3.5
	C. I don not know			18	28.1	16	28.5
	Total	45	100	64	100	56	100
3.	Which of the following is the basis for spending finance in your school?						
	A. Plans of the school	25	55.5	23	35.9	26	46.4
	B. Principals interest			15	23.4	20	35.7
	C. Activities of teaching and learning process	20	44.4	26	40.6	10	17.8
	Total	45	100	64	100	56	100
4.	Most of the time the allocated budget is used for unplanned activities in our school						
	A. Strongly agree			9	14	12	21.4
	B. Agree					8	14.2
	C. Undecided	2	4.4	23	35.9	16	28.5
	D. Disagree	20	44.4	22	18.7	18	32.1
	E. Strongly disagree	23	51.1	10	15.6	2	2.35
	Total	45	100	64	100	56	100

It is evident from item 1 of Table 9 that 37.7 percent of principals and 32.1 percent of KETB members replied that most of the operational budget was

used for classroom and furniture maintenance. On the other hand, 23.4 percent of PTA and 33.3 percent of principals replied that most of the operational budget was used for purchasing various school furniture and educational materials. In general, the table indicates that the schools used the operational budget for various educational purposes. To under take such activities effectively, it is clear that the schools need adequate amount of budgets.

Under item 2 of Table 9 the respondents were asked whether the schools use the allocated budget effectively or not in their respective schools. Accordingly, 100 percent of principals reported that their schools use the allocated budget effectively. Moreover, 71.8 percent of PTA and 67.8 percent of KETB also supported the idea of the principals. On the other hand, significant number of PTA and KETB members reported that they have no knowledge whether the allocated budget was used effectively or not in their respective schools. This indicates that their low involvement in the role and responsibilities given.

As can be discerned from item 3 of Table 9, the respondents were asked their opinion about the basis for spending finance in their respective schools. Accordingly, the majority of principals (55.5%) and KETB (46.4) replied that the basis for spending finance is teaching-learning activities. The significant number of PTA and KETB members also reported that the basis for spending finance was the interest of the principals. This variation of opinions among respondents indicates that some respondents have no adequate knowledge how finance was used in their schools. Generally, the responses of the majority of the respondents indicate that the basis for spending finance was the educational plan and teaching-learning activities.

In item 4 of Table 9, 51 percent of principals and 32.1 percent of KETB disagreed with the idea that the allocated budget is used for unplanned

activities in their schools. On the other hand, 39.9 percent of PTA and significant number of KETB members also replied undecided. On the contrary, significant number of PTA and KETB agreed that the allocated budget was used for unplanned activities in their respective schools.

The majority of the respondents disagreed with the idea that the allocated budget was used for unplanned activities although some significant number of respondents agreed with the idea. In the primary schools of the rural area, several respondents said that the budget is used for unplanned activities. Some rural schools produce crops from the farmland and they are in better economic status than the primary schools in the towns.

Table 10: Respondents' view on the Consequence of the Shortage of Budget

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1	Does your school have sufficient furniture?						
	A. Yes	5	11.9	-	-	5	8.9
	B. No	40	88.9	44	68.3	35	62.5
	C. I do not know	-	-	20	31.2	16	28.5
	Total	45	100	64	100	56	100
2	If your response to above question is "No" which of the following can be the main reason?						
	A. The additional income is not sufficient	12	30.3	13	29.5	5	14.2
	B. The allocated budget is not sufficient to cover the expense of the school	18	45	27	61.1	20	57.1
	C. The community has no awareness about the value of education	2	4.4	4	9.15	10	28.5
	D. The community has not sufficient economy to support school	8	20.2	-	-	-	-
	Total	40	100	44	100	35	100
3	Which problems do you usually face as a result of shortage of budget in your school?						
	A. Shortage of school furniture	18	40	11	17.1	20	35.7
	B. Shortage of educational materials that are used for daily activities	16	35.5	27	42.1	15	26.7
	C. Unable to entertain various clubs in school	8	17.7	20	31.2	10	17.8
	D. Teacher dissatisfaction with overload	3	6.7	6	9.3	11	19.6
	Total	45	100	64	100	56	100
4	Is the annual budget released on time?						
	A. Yes	5	11.1	6	9.3	6	10.7
	B. No	40	88.8	50	78	40	71.4
	C. I do not know			8	12.5	10	17.8
	Total	45	100	64	100	56	100
5	If your response to above question is "No" what is the main reason?						
	A. The budget format often comes to Woreda lately	12	30	20	40	18	45
	B. Usually the budget distribution takes longer time because of bureaucratic process in WEO	18	45	30	60	20	50
	C. the cabinets are too busy to approve the budget	10	25	-	-	2	5
	Total	40	100	50	100	40	100

In reference to item 1 of Table 10, the majority of respondents replied that there was a shortage of furniture in schools. Accordingly, 88.9 percent of principals, 68.3 percent of PTA and 62.5 percent KETB reported that the schools have no sufficient furniture. On the other hand, the significant number of PTA and KETB members replied that they have no idea whether the school has sufficient furniture. This may indicate that some respondents are less committed to their responsibilities and roles.

As can be observed from item 2 of Table 10, respondents have various opinions for the cause of the shortage of school furniture. Accordingly, 45 percent of principals, 61 percent of PTA and 57.1 percent of KETB members replied that the budget allocated to the schools was not sufficient to cover the expense of the school. On the other hand, significant number of respondents replied that the additional income was not sufficient. Generally, according to the data from the table above, the schools have no sufficient furniture for one or another reason.

As indicated in Table 10, item 3, the school faced several problems because of a shortage of budget. Accordingly, 40 and 35.5 percents of principals replied that the schools faced shortage of school furniture and other educational materials that are used for daily activities. Moreover, 42.1 percent of PTA and 35.7 percent of KETB members also supported the idea of principals. On the other hand, 31.2 percent of PTA members replied that the schools were unable to entertain various clubs in schools. In general, the table indicates that the schools faced several problems because of a shortage of budget.

In item 4 of Table 10, respondents were asked if the annual budget was released on time. Accordingly, 88.8 percent of principals, 78 percent of PTA and 71.4 percent of KETB members replied that the annual budget was not released on time. However, some PTA and KETB members replied "I do not

know," indicates that they have no knowledge whether the annual budget was released on time or not.

In addition, according to the interview conducted with principals the annual budget of the schools was mostly released in the middle or at the end of the academic year. This again might lead to the ill utilization of the budgets and may not be used for proposed educational objectives.

As indicated in Table 10, item 5, 45 percent of principals and 60.1 percent of PTA members replied that the main reason for delay of budget was, usually the budget distribution takes longer time due to bureaucratic processes. Similarly, 50 percent of KETB also reported that the same reason for the delay of the budget. This may show that the budget distribution is delayed for various wrong practices and mismanagement of the budget.

Table 11: Timing and Participation in Preparing of School Budget

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	When do you often prepare annual budget of your school?						
	A. Before receiving budget ceiling	29	64.4	35	54.6	30	53.5
	B. After the receiving budget ceiling	15	33.3	22	34.2	17	25
	C. At third quarter of the year with out any information	1	2.2	7	10.9	9	16
	Total	45	100	64	100	56	100
2.	Does the school staff participate in the process of budget allocation that take place at woreda level?						
	A. Yes	2	4.4	5	7.8	4	7.1
	B. No	43	95.5	47	73.4	41	73.2
	C. I do not know	-	-	12	18.7	11	19.6
	Total	45	100	64	100	56	100
3.	If your response to the above question is 'No" what is the main reason?						
	A. The school is not invited	19	44.2	16	34	20	48.7
	B. WEO plans and allocates by its own estimation	10	23.2	13	27.6	16	39
	C. Because the school gets budget in item no need of participation	14	32.5	18	38.7	5	12.1
	Total	43	100	47	100	41	100
4	Who prepares the budget ceilings for your schools?						
	A. WEO	23	51.1	30	46.8	26	46.4
	B. Office of Finance and Economic Development of the Woreda	-	-	-	-	-	-
	C. KETB	10	22	20	31.2	18	32.1
	D. The school principal	2	4.4	8	12.5	4	7.1
	E. PTA	10	22.2	6	9.3	8	14.2
	Total	45	100	64	100	56	100

Concerning the preparation of school budget as shown in Table 11, item one, 64 percent of principals replied that the annual budget is often prepared before receiving budget ceiling and than adjusting to the ceiling. Similarly,

42.1 percent of PTA and 35.7 percent of KETB also supported the idea of the principals. On the other hand, a significant number of principals, PTA and KETB members reported that the schools prepare their budget after receiving budget ceiling. This may indicate that the schools have to prepare their annual budget with in the budget ceiling provided to them. According to the interview with school principals, the WEO did not accept the budget proposal of the school unless it was adjusted with WEO budget ceiling.

In item 2 of Table 11, the majority of respondents replied that the school staff does not participate in the process of budget distribution that takes place at Woreda level. Accordingly, 95.5 percent of principals, 76.5percent of PTA and 73.2percent of KETB members said that the schools staffs were not invited to participate in the process of budget distribution that takes place at Woreda levels.

As can be discerned from item 3 of Table11, the respondents have various opinions why the school staff did not participate in the process of budget allocation that takes place at Woreda levels. Accordingly, 44.2percent of principals and 45.7percent of KETB members said that the schools were not invited in the process of budget allocation. On the other hand, 38.2 percent of PTA members replied that since the schools get their budget in item no need of participation.

Regarding the preparation of the school budget ceiling as shown in item 4 of Table 11; 51.1 percent of principals, 46.8 percent of PTA and 46.4 percent of KETB members said that the Woreda education office prepares and distributes the budget ceiling to schools. This may indicate that the schools can not prepare their own budget proposals with out the reference of the Woreda education budget ceiling. It may also indicate that the needs of the schools or the amount of budget the school need is limited by the WEO budget ceilings.

Table 12: Sources of School Budget

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	Major source						
	A. Government	32	71.1	38	59.3	29	51.7
	B. Community contribution	5	11.1	10	15.6	15	26.7
	C. The school generates its own in come	8	17.7	16	25	12	21.4
	Total	45	100	64	100	56	100
2.	Major school internal income						
	A. Sale of trees, straw	22	48.8	30	46.8	30	53.5
	B. students tuition fees	5	11.1	8	12.5	5	8.9
	C. Sales of agricultural products from farm lands	18	40	16	25	19	33.9
	Total	45	100	64	100	56	100

According to the Table 12, item one, the majority of respondents the main source of annual budget for schools is the government. Accordingly, 71.1 percent of principals, 59.3 percent of PTA and 51.7 percent of KETB members said that the main source of annual budget for schools was the government. The table also indicates that the schools get additional budgets from community contribution and generation of their own internal income.

Under item 2 of Table 12, it is shown that the school generates its own income. Accordingly, 48.8 percent of principals said that the schools generate their additional income from sales of tree and straw. Additionally, 46.8 percent of PTA and 53.5 percent of KETB members said that schools get additional in come from the sales of trees and straw in their compounds. Significant number of respondents said that schools get additional income form the sales of agricultural products.

The interview conducted with principals also confirmed the idea that the additional budget generated was not adequate to cover the expense of the schools although there were some schools that generated more income from the sales of crops in their farm land-particularly in rural areas.

Table 13: School Budget Management

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	Management of schools' internal income						
	A. Financial decision is made by principal	5	11.1	35	54.6	30	53.5
	B. The budget is managed by school PTA	35	77.7	22	34.3	10	17.8
	C. It is managed and controlled by KETB	5	11.1	7	10.9	16	28.5
	D. The internal income is transferred to office of finance and economic development						
	Total	45	100	64	100	56	100
2.	The competence of the majority of personnel involved in managing the school finance						
	A. Very high	8	17.7			6	10.7
	B. High	20	44.4	14	21.8	14	25
	C. Satisfactory	10	22.2	30	46.8	26	46.4
	D. Unsatisfactory	7	15.5	20	31.1	10	17.8
	Total	45	100	64	100	56	100
3.	Reason for "unsatisfactory" performance						
	A. Low qualification	-	-	5	25	-	-
	B. In adequate experience	4	57	6	30	2	7.6
	C. Irrelevant qualification to the position	-	-	5	25	10	38.8
	D. Lack of motivation	3	42.8	4	20	14	53.8
	Total	7	10	20	100	26	100
4.	Frequency of the internal income evaluation						
	A. Very frequently	20	44.4	25	39	16	28.5
	B. Frequently	25	55.5	21	32.8	20	35.7
	C. Rarely	-	-	7	10.9	10	17.8
	D. Not at all	-	-	2	3.1	2	3.5
	E. I do not know	-	-	9	14	8	14.2
	Total	45	100	64	100	56	100
5	Is the budget allocated to your school adequate?						
	A. Yes	-	-	2	3.1	-	-
	B. No	45	100	46	71.8	36	64.2
	C. I do not know	-	-	16	25	20	35.2
	Total	45	100	64	100	56	100

Regarding the management of the school budget as shown in Table 13, item 1, 77.7 percent of principals reported that the additional budget is managed by PTA members. On the other hand, 54.6 percent of PTA and 53.5 percent of KETB members said that the financial decision is made by principals. This variation of opinions among respondents indicates that there is lack of organization and commitment among respondents.

According to the MoE (2002), the school budget has to be managed and controlled by PTA members.

Concerning the competence of the personnel involved in school financial management as can be observed from item 2 of Table 13, 44.4 percent of principals replied that the competency of personnel involved in school finance managing is satisfactory. On the other hand, significant number of respondents replied that the competence of the majority of personnel involved in school finance management is less competent (unsatisfactory).

In item 3 of Table 13, the respondents were asked the reason for less qualified (unsatisfactory) for the personnel involved in management of school finance. According to 57 percent of principals and 30 percent of PTA members, the majority of the personnel engaged in school finance were less competent because of inadequate experience. On the other hand, 53.8 percent of KETB members said that there was lack of motivation for personnel involved in school finance management.

With regard to internal income evaluation in item 4 of Table 13, the majority of respondents, principals (25%), PTA (39%) and KETB (35.7%) members agreed that the internal income evaluation was frequently accomplished. But, the significant number of PTA and KETB members had no knowledge whether the additional income evaluation was frequently accomplished or not.

As Table 13, item 5, indicates, the majority of respondents said that the budget allocated to their school was not adequate.

Accordingly, 100 percent of principals, 71 percent PTA and 64.2 percent of KETB members said that the budget allocate to schools was not adequate. Nevertheless, significant number of PTA and KETB members replied “I do not know”. This indicates the low involvement of some PTA and KETB members. In the information gathered through interview with principals, although the schools get additional income along with the annually allocated budget by WEO, the entire total budget is not sufficient to carryout educational programs effectively in their schools.

Table 14: Evaluation of the School Plan and Budget

No	Item	Respondents					
		P		PTA		KETB	
		N	%	N	%	N	%
1.	Is effectiveness of school planning and budgeting is evaluated?						
	A. Yes	45	100	48	75	42	75
	B. No	0	0	0	0	0	0
	C. I do not know	-	-	16	25	14	25
	Total	45	100	64	100	56	100
2.	Responsible body to evaluate school plan and budget,						
	A. WEO	3	6.6	11	17.1	9	16
	B. KETB	12	26.5	18	28.1	10	17.8
	C. PTA	30	66.6	15	23.4	20	35.7
	D. Office of Finance and Economic Development Experts of Woreda	0	0	0	0	0	0
	E. Principal of the school	-	-	20	31.2	17	30.0
	Total	45	100	64	100	56	100

As can be observed from item 1 of Table 14, the majority of the respondents replied that the effectiveness of the school plan and budget was evaluated at the end of the year. Accordingly, 100 percent of principals, 62.5 percent of PTA and 75 percent of KETB members said that the evaluation was carried

out at the end of academic the year. On the other hand, significant number of PTA and KETB members replied that they had no knowledge whether the evaluation was made or not.

As can be observed from item 2 of Table 14, 66.6 percent of principals and 35.7 percent of KETB replied that evaluation was carried out by PTA members. On the other hand, 31.2 percent of PTA members said that the evaluation of plan and budget was carried out by school principals. This may show that in some schools the participatory planning and budgeting method was ignored. There were only the school principals who evaluate the effectiveness of budget and plan of the schools. However, it would be more effective if all responsible individual such as principals, teachers and parents or community together carried out both preparation and evaluation of the plan and budget in their schools. This enables them to understand the weaknesses and find possible solutions.

CHAPTER FOUR

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

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

4.1. Summary

The major objective of this study was to assess and investigate the problems of planning, utilization of budget and its effect on quality of education in government primary schools in Bale Zone. The study also considers whether the school budget is adequate, participative and timely.

To attain these objectives the study sought answer to the following basic questions.

1. To what extent do the local community, school staff and educational officials participate in planning and budgeting programs of their schools?
2. Is the budget allocated to school timely?
3. Is the budget allocated to school sufficient?
4. What are the major problems in the process of planning and budgeting in primary schools?
5. Is there effective utilization of budget in the primary schools?
6. In what form, is usually the budget allocated to schools?

The study was carried out in 5 randomly selected Woredas and 25 randomly selected primary schools. The necessary information which is expected to give answers to research questions were collected from primary school management members mainly, the principals and deputy principals, PTA and KETB members through questionnaires.

Interview was also conducted with sample Woredas educational office head and school principals.

A total of 200 copies of questionnaires were prepared and distributed to principals and deputy principals, PTA and KETB members of the sample schools. Out of 200 questionnaires distributed to principals, PTA and KETB members 165 were collected.

4.2. Summary of the Major Findings

1. There was low female participation in managerial position at schools. That means, the number of female teachers in the position of principals was not attractive. The participation of females in position of the principalship accounted only for 11.1 percent. On the other hand, there was good female participation in PTA (43.7%) and KETB (53.5%) in the primary schools.
2. Regarding educational qualification of the respondents, 79 percent of principals, 42.8 percent of KETB and 39.2 percent of PTA members were diploma holders. The majority of other respondents were certificate holders but 25 percent of PTA and 21.4 percent of KETB members were found to be less qualified even though they were able to read and write Oromiffa.

In the case of years of experience, the majority of the respondents had more than three years experience in teaching and managing at primary schools.

3. With regard to the preparation of school plan, 66.7 percent of principals reported that PTA members prepare the annual plan of the school. Nevertheless, the majority of PTA (59.3%) and KETB (48%) members reported that the school plan is prepared by school principal. Even though PTA members are expected to play great role in preparing school plan and monitor its implementation, the responses of the respondents indicate

their involvement in preparation of school plan was low. Principals along with PTA members should take part and devote considerable attention in order to reduce some misunderstanding when the objectives are translated in to action programs.

4. The majority of respondents, principals (44.4%), PTA (46.8) and KETB (46.4) reported that the schools prepare their annual plan based on the number of students. Additionally, the information gathered through interview with principals indicated that the schools prepare their plan based on the number or annual enrollment of students. In this case, it is common to use the number of students for planning and distributing resources to schools. Similarly, with regard to the responsible body to approve the annual plan of the school, 42.2 percent of principals and 37,5 percent of PTA members replied that the school plan was approved by WEO. On the other hand, 39.2 percent of KETB members said that the school annual plan was approved by KETB. Significant number of principals and PTA members also had the same idea with KETB. Additionally, according to the information gathered through interview with principals, having prepared and discussed on their yearly plan with school committee, they sent the plan to WEO for approval. Moreover, the principals revealed that the plan of some activities could be approved by school committee while for the major activities and mainly the plan of annual budget was approved by WEO. Consequently, according to the principals, sometimes the schools were forced to adjust their budget plan with WEO budget ceiling.
5. Concerning the resources to be considered during planning at school level, the majority of principals, PTA and KETB members agreed that the importance and availability of resources such as manpower, materials, finance and time are equally taken in to consideration. Although finance and educational materials are mainly important to attain the objectives of

the schools, it was reported by the majority of respondents that there were serious shortages of these resources in their schools.

6. According to 42.2 percent of principals, 62.5 percent of PTA and 26.7 percent of KETB members, the Woreda education office did not consider the needs and interest of the school staff and the community in the process of resource distribution. Additionally, according to the interview conducted with school principals, the WEO distributes resource without considering the needs or the plan of the schools and the local community. It distributes resources to schools by its own criteria mostly without considering the financial guidelines of the MOE or the budget proposal of the schools.
7. Concerning the community participation in planning and budgeting process, according to the majority of respondents (principals, PTA, KETB), the contribution of parents or local community was not attractive. Accordingly, 57.7 percent of principals said that the community participation in supporting the school to generate its own income was medium. In the same way, 46.8 percent of PTA and 50 percent of KETB members also replied that the community participation in supporting the school to generate its own income was low. In addition, the participation of community was found to be low in approving the budget with school principals and following up whether the school budget is used for proposed educational activities or not. Similarly, it was found that there was low community involvement in contributing additional budget for schools. However, as the majority of respondents reported, the cooperation of community with school staff in school management motivates teachers and creates better learning environment. Additionally significant number of respondents had mentioned that it increases the quality of education and accountability of responsible individuals such as principals, teachers, and PTA members and so on.

8. Although the majority of the respondents reported that the criteria for distribution of budget for schools is the number of students, according to the interview conducted with school principals, the WEO distributes annual budget for schools by its own criteria with out considering the manual of MoE (2002), the educational and finance guidance. According to MoE (2002), the unit cost for operational budget is 10 birr for grade 1-4 and 15 birr for grade 5-8 students. But, in budget distribution the WEO did not consider the education and finance manual. The WEO allocates budget by considering the total budget allocated to the Woreda public sectors in general and Woreda education sector in particular instead of the manual of MoE (2002). In this case, the WEO did not consider the number of students during the distribution of budget to schools. In short, the respondents were not satisfied on the way and the amount of budget the WEO distributes to schools.
9. With regard to budget distribution, 77.7 percent of principals, 45.3 percent of PTA and 39.1 percent of KETB members agreed that the budget would be more beneficial if it was distributed in cash then in kinds. This may indicate that the schools were unhappy on the way the WEO distributes budgets to them which was mainly in kinds. This is because, according to 85 percent of principals, 82.7 percent of PTA and 76.9 percent of KETB members most of the materials purchased and distributed by WEO were out dated and non-usable. The respondents also said that the materials were not distributed on time.
10. The responses of the majority of respondents indicated that schools were faced serious problems because of the shortage of budget. Accordingly, 44.2 percent of principals, 45.3 percent of PTA and 53.5 percent of KETB reported that the finance was more serious problem in their schools. As a result, the schools faced various problems such as shortage of school furniture and other educational materials that are used for daily activities.

Some respondents also said that the schools were unable to entertain various clubs. This may indicate that the budget allocated to schools is not sufficient to under take the educational programs effectively and this in turn seriously affects the quality of education.

11. According to the responses of the majority of respondents, the annual budget of the school was not released on time. In this case, 88.8 percent of principals, 78 percent of PTA and 71.4 percent of KETB members replied that the annual budget was not released on time. In the interview conducted with principals, mostly the annual budget of the school was released in the middle or at the end of the academic year. According to 45 percent of principals and 60 percent of PTA and 50 percent of KETB members, the reason for the delay of the budget was mostly the budget distribution process takes longer time because of bureaucratic process at WEO.
12. With regard to budget ceiling preparation, 64 percent of principals, 42 percent of PTA and 35.7 percent of KETB said that the school annual budget was often prepared before receiving the budget ceiling and than adjusting to WEO budget ceiling. This indicates that the schools have to prepare their budget plan with in budget ceiling provided to them. Similarly, according to the interview conducted with principals, the budget proposal prepared by the schools was not accepted unless it was adjusted to WEO budget ceiling. This may indicate that the main guideline for preparing educational budget at Woreda level was the budget ceiling prepared by the Woreda cabinet. This may also indicate that the preparation of Woreda budget proposal did not start from schools and the estimation is simply made at WEO level.
13. According to 95 percent of principals, 76.5 percent of PTA and 73.2 percent of KETB members, that the school staff did not participate in the process of budget distribution that takes place at Woreda levels. Although

the participation of the school community along with Woreda education official was crucial in the process of budget allocation for schools, the schools were not invited.

14. Regarding the source of budget for schools, 71.1 percent of principals, 59.3 percent of PTA and 51.7 percent of KETB members said that the main source of annual budget for schools was government. The schools also get additional income from community contribution and generate some income. In the interview conducted with the principals, although the schools generate additional income, the entire budget is not adequate to undertake and attain the educational objectives effectively.
15. With regard to the competence of personnel involved in school finance, 15.5 percent of principal, 31.1 percent of PTA and 17.8 percent of KETB members reported that the competence of personnel involved in managing the finance of the schools is low. This is because according to the majority of respondents, the personnel involved in managing the finance of the school have no adequate experience. Significant number of respondents also said that lack of motivation resulted in poor competency of the personnel involved in managing the finance of the schools. In general, the data indicated that some personnel who were involved in finance management were less competent in performance.

4.3. Conclusions

Based on the above findings and the basic questions, the following conclusions have been drawn.

1. The majority of the respondents witnessed that the school principals performed the preparation of the school plan. The findings also indicate that there was low involvement of the community in school planning and budgeting processes. The participation of community along with principals in the process of school planning and budgeting is important to attain the educational objectives effectively. The key role players have to discuss on school problems, plans, budgets and the ways to achieve these educational objectives. When the community actively participate in school planning and budgeting along with the school staffs, it is much likely that the probability of achieving the intended educational program is very high. This is because in the discussion with community, they discuss about resources needed to undertake the intended objectives. They also discuss about the amount of budget needed and the means of generating income for schools.
2. The schools were not satisfied on the way the WEO distributes for them. This is because the Woreda educational office did not consider the manual of the MoE (2002), the educational finance and guidance. The officials usually allocates budget for schools by their own criteria mostly in kinds. In addition, according to the majority of the respondents most of the materials distributed to schools were out dated and non-useable. The materials were also poor in quantity and not distributed on time.
3. According to the majority of the respondents, the budget distribution process was delayed due to the bureaucratic methods that were under going at the Woreda levels. This in turn, discourages the staffs and creates obstacles on educational activities that are carried out at school

level. In this case, such ineffective activities affect the quality of education in the schools in generally. Additionally, the majority of the respondents reported that the school staffs did not participate in the process of budget preparation and distribution that takes place at the level of the Woredas. The schools were not invited in the budget preparation and distribution processes. In this case, the budget distribution or preparation activity was mainly dominated by the WEO.

4. The schools were exposed to various problems as a result of the shortage of budget. According to the responses of the majority of the respondents, shortage of furniture and educational materials and unable to entertain various clubs at schools were common problems. These factors can be the obstacle to increase access or enrolment of student and greatly affect the quality of education in primary schools. On the other hand, the majority of the respondents indicated that the budget allocated to their schools was used mainly for education purposes. This should be encouraged by providing additional materials that guide them to use their budget wisely and effectively.

4.4. Recommendations

1. The active community involvement in school activities such as planning, budgeting, monitoring and implementation of the school plan is highly significant for attaining the educational programs effectively. Therefore, the school principals along with PTA members should encourage the meeting with the community or parents and teachers regularly in the year to discuss about school problems, school plan and budget. Generally, encouraging the community to contribute to their schools in finance, materials and moral is crucial to attain the educational programs effectively.

2. The schools should be initiated to prepare their own budget plan based on the need and activities of their schools. During the preparation of the proposal, the items in the budget proposal should not be limited by the decision of the WEO or the WEO budget ceilings. In this case, the WEO has to allocate budget by considering the school budget proposal and the manual of the MoE (2002). This motivates the schools to accomplish their activities effectively.
3. Adequate budget should be allocated for schools. The majority of respondents reported that the budget allocated to their schools was not sufficient to undertake educational objectives effectively. They also replied that there were severe shortages of finance and educational materials in their schools. In addition, the respondents were not happy on the way the budget was allocated to schools which was mainly in kinds. This is because according to the respondents the materials distributed by WEO were mostly out dated and non-useable. Therefore, WEO should allocate and distribute budget according to the manual of the MoE, education and finance guidelines.
4. To undertake educational programs effectively, the budget should be distributed on time. To realize the educational program, the WEO along with WOFED has to approve and distribute proposed budget to schools at the right time. Regular budget evaluation has to be also conducted to check whether the budget allocated was used effectively for planned educational activities.
5. The annual internal incomes and the economic capacity of the school environment have to be taken in to consideration in the process of budget distribution since all schools may not have similar economic capacity. This is because some schools in rural areas generate good income from their farm land. In this case, these schools have better additional income comparing with some schools in town which have no

any internal income. Therefore, the WEO has to consider the income generating capacity of the schools during the budget distribution.

6. If the Woreda education office gives short training and orientation for personnel involved in budget management of the schools, the schools can use their budget effectively for planned school programs. The WEO has to also distribute additional financial management manual that guides the schools in the utilization of their budgets.
7. The effectiveness of plan and budget has to be regularly evaluated by individuals who implement the educational programs or policies and nearest to the school activities, particularly principals, educational officials, teachers and parents or the community. Moreover, the key concerned individuals who participate in the school planning and budgeting activities have to conduct evaluation on the effectiveness of the methods regularly. This enables them to analyze the weaknesses of the methods of planning and budgeting and help them to find possible solutions.

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Addis Ababa University
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Department of Educational Planning and Management

Questionnaire to be filled by school principal, deputy principal, PTA
KETB members

Dear respondents:

The purpose of this questionnaire is to collect information for the study on "Practices and Challenges of Planning and Utilization of Budget in Government Primary Schools in Bale Zone." Your cooperation in providing pertinent and reliable information will be invaluable. So please fill out questionnaire completely and honestly. There is no need to write your name.

Thank You for your cooperation.

INSTRUCTION ONE: All questions raised here are equally important to achieve the objective of the study. Failure to complete any of them will negatively affect the result of the study. Therefore, please read the questions carefully and indicate your opinion by circling letters for questions with options and write your opinion for questions with open-ended briefly. You can have more than one response for option questions.

Resources to Be Considered During School Planning

4. Which of the following are considered during planning at school level?

Resources	Responses				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
A. Manpower					
B. Time					
C. Finance					
D. Material					

Analysis of Methods of Planning

5. For the following list of statements, please indicate your agreement or disagreement by marking an "X" against each item to show the application of each statement in your school. The numbers indicate:

5=strongly agree

4=agree

3=undecided

2= disagree

1= strongly disagree

No	Resources	Scale				
		5	4	3	2	1
5.1	The school is empowered to plan according to its specific condition.					
5.2	The school annual plan is usually prepared by the principals.					
5.3	Teachers rarely participate in school budget plan.					
5.4	The school prepares its plan with participation of the staff and the community					

6. What do you think are the main problems that your have faced when you prepare annual plan of the school? _____

Perception of Respondents on Resource Distribution

7. The following statements state about problems of budget distribution in school, please indicate your agreement or disagreement by marking an “X” against each item to show the application of each statement in your school. The number indicates:

5=strongly agree

4=agree

3=undecided

2= disagree

1= strongly disagree

No	Item	Scale				
		5	4	3	2	1
7.1	The Woreda Education office considers the needs and interest of the school and local community in resource distribution					
7.2	The annual operational budget lacks reflection of the schools’ prioritized educational needs					
7.3	Distribution of resources to schools depends on the decision of the Woreda Education Office rather than the decision and plan of the school.					
7.4	Annual budget is allocated to the school according to its budget proposal					

Respondents' Perception on the Local Community

Participation in School

8. The following statements state about the level of community participation in school, please indicate the extent of your agreement or disagreement by putting an "X" against each item to show the application of each statement in your school. The number indicates:

5=Strongly agree

4=agree

3=undecided

2= disagree

1= strongly disagree

No	Item	Scale				
		5	4	3	2	1
8.1	The level of local community participation on supporting the school to generate its income					
8.2	The community participation in maintaining old rooms and building new class rooms					
8.3	The extent that of local communities participation in approving the annual budget of the school with the staff.					
8.4	The level of community participation in evaluating and improving annual plan of the school with the staff.					
8.5	The participation of the local community in allocating additional budget for school.					
8.6	The management and follow up of the community whether the school budget is used for proposed educational activities.					
8.7	The participation of the local community in allocating additional budget for school					

Respondents' Perception on Benefits of Community Cooperation with School Staff

9. How does the cooperation of local community with school staff in the School issues benefits?(you can show by ticking on the following
- A. It motivates teachers' moral/increase teachers' satisfaction,
 - B. Decreases drop out of students
 - C. Creates more effective learning environment for students
 - D. Others (Please specify) _____

Timing and Participation in Preparing the School Budget

10. When do you often prepare annual budget of your school?
- A. Before receiving budget ceiling and then adjusting to the ceiling
 - B. The school forced to prepare its budget with in the received budget ceiling.
 - C. At third quarter of the year with out any information
 - D. Others _____
11. Does the school staff participate in the process of budget allocation for schools that takes place at Woreda level?
- A. Yes
 - B. No
 - C. No chance is given for schools
12. If your response to Q. 11 above is 'No' what is the main reason?
- A. Schools are not invited
 - B. Woreda Education Office plans and allocates budget by its own estimation
 - C. Because schools get their budget in item no need of participation
 - D. other _____
13. Who prepares the budget ceilings for school?
- A. Woreda education office
 - C. kebale education and training board
 - B. office of finance and economic development of woreda
 - D. the school principal prepares the format on the basis of woreda education budget ceiling.

Responses on Approaches of Budget Allocation

14. What is criterion for the annual budget allocation to your school?

(You can have more than one answer).

- A. Based on our previous year performance
- B. Based on the number of students
- C. based on condition of our school environment
- D. Based on school budget proposal
- E. on the basis of Woreda education budget format
- F. based on the structure of the school
- G. others (please specify) _____

15. How do you get your budget from Woredas?

- A. in kinds form
- B. In cash form
- C. Both

16. Do you think that school annual budget would be more beneficial if it were in terms of cash instead of in kinds?

- A. Yes
- B. No
- C. I do not know

17. If your response for Q, 16 above is "yes" what is your reason? _____

- A. The woreda education office distributes outdated and non useable Materials that does not go with plan of the school
- B. The school has more authority to buy materials it needs
- C. The school can consider the quality and amount of materials based on its own plan
- D. other reasons (please specify) _____

18. Which resource is the most serious problem during allocation of annual budget to your school? (You can have more than one option)

- A. Manpower
- B. finances
- C. Material
- D. Time
- E. others (Please specify) _____

Sources of School Budgets

19. What is the main source of budget for your school? (If you give more than one answer)
- A. Government budget
 - B. Community Contribution
 - C. the school generates its own income
 - D. Other sources, _____
20. If your school is involved in income generating activities, which of the following income generating activities is undertaken?
- A. Sales of trees, of straw
 - B. Student's tuition fees
 - C. Sales of Agricultural products from farm land.
 - D. Others please, _____

Management of School budgets

21. If your school generates its own internal income in addition to the budget allocated by the government, how do you manage your additional income?
- A. financial decision is made by the principal
 - B. it is managed and controlled by school PTA members.
 - C. it is managed and controlled by education and training board
 - D. the school internal income is transferred to office of finance and economic development and come back to school as a regular school budget
22. In your opinion the competence of the majority of personnel involved in managing finance is,
- A. very high B. high C. satisfactory D. unsatisfactory

23. If your response to question above is “unsatisfactory “, what do you think is the possible reason?
- A. low qualification
 - B. inadequate experience
 - C. irrelevant qualification to the position
 - D. lack of motivation
 - E. others (please specify)_____
24. To what extent is the internal income evaluation activity accomplished in your school?
- A. very frequently
 - B. frequently
 - C. rarely
 - D. not at all
25. Is the annual budget allocated to your school adequate?
- A. Yes
 - B. No
 - C. I do not know

Consequences of the Shortages of Budget

26. Does your school have sufficient furniture?
- A. Yes
 - B. No
 - C. I do not know
27. If your response in Q.26 above is “No” which one of the following can be the main reason? (You can have more than one answer)
- A. the additional income is not sufficient
 - B. the allocated budget is not sufficient to cover the expense of school
 - C. The community has awareness about the value of education
 - D. The community has not sufficient economy to support school.
28. Which problems do you usually face as a result of budget in your school? (Tick the following)
- A. Shortage of school furniture
 - B. Shortage of educational materials
 - C. Unable to entertain various clubs at school
 - D. turn over of teachers

E. Teachers dissatisfaction with over load

F. other problems _____

29. Is the annual budget released on time?

A. Yes B. No C. I do not know

30. If your response in Q. 29 above is 'No' what is the main reason? (you can have more than one answers)

A. The budget format often comes to woreda lately

B. The budget preparation takes longer time because of bureaucratic process at woreda

C. The cabinets are too busy to approve the budget

D. Others _____

31. In general what are the major problems that you have faced because of shortage of budget in your school? _____

Utilization of School Budgets

32. For what purpose most of the operational budget is used in your school?

A. for peridium and allowances

B. maintenance activities

C. for building new classrooms

D. For purchasing various school furniture and educational materials

E. Others _____

33. Do you think that your school uses the allocated budget effectively?

A. yes B. No C. I do not know

34. If your response to Q 33 above is 'No' what are the reasons? _____

35. According to your observation, which of the following is/are the basis for spending finance in your school? (Put them in order)

A. plans of the school

B. Principal's interest

- C. teaching –learning activities
- D. Others (please specify) _____

36. Most of the time the allocated budget is used for unplanned activities in our school.
- A. strongly agree
 - B. agree
 - C. undecided
 - D. disagree
 - E. strongly disagree

Evaluation of the School Plan and Budget

37. Do you carryout evaluation of the effectiveness of your school planning and budgeting at the end of the year.
- A. Yes
 - B. No
 - C. I do not know
38. If your response to Q. 36 above is “yes”, who is responsible body to evaluate school plan and budget to your school?
- A. Wareda education office experts
 - B. KETB
 - C. PTA
 - D. Office finance and economic development experts of woreda
 - E. principal
 - F. Others (please specify)_____
39. How do you think is possible to improve the planning and allocation of budget in your school? Suggest your idea _____

**Addis Ababa University
Faculty of Education**

Department of Educational Planning and Management

Interview Questionnaires for Woreda Education Office

1. What is the trend of planning and allocating resources for schools?
 - 1.1. To what extent the WEO considers the school annual plans and budget proposal of school to allocate budgets?
2. To what extent do you encourage schools to participate in planning and budgeting processes that are undertaken at woreda levels?
3. To what extent the WEO allocates budgets for schools on their needs and interest or their own budget proposals?
4. What are the existing practices of financial management and main problems in primary schools?
5. How do you allocate annual budgets for schools? Do you consider the strength and weakness of the school environment? Schools?

Addis Ababa University

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Department of Educational Planning and Management

Interview Questionnaire for Principals

1. How does your school prepare annual plan?
 - a. Do all key individual participate?
 - b. To what extent the local communities participate in school budget?
 - c. What are your criteria to prepare annual plan?
2. What are the sources of budget to your school?
3. What are the bases for preparing your annual budget to your school?
4. Is the budget allocated to your school adequate?
5. To what extent the WEO allocates budgets for schools on the needs and interest the school or budget proposal?
6. What are the main problems you have faced in your school when you prepare plan and budget to your schools?
7. What do you comment about school budgets and educational activities in your school?

Appendix D

Yunivarsiitii Finfinneeti

Kolleejjii Barumsa

Muummee karooraafi Hogansa Barnoota

Gaaffannoon kun durabu'aa manabarumsa, Gamtaa maatiifi boordii barnoota fi Leenjiitiin guutamuudha.

Kaayyoon inni guddaan gaafannoo kana adeemsa Ykn rakkinna karooraafi baajata manneen barnoota mootumma sadarkaa tokkoffaa Godina Baalee qo'achuufi gamagamuurratti xiyyeeffata. Irracaalmatti rakkinna baajata manneen barnoota sadarkaa tokkoffaa muudatuu sakata'uufi qo'achuurratti xiyyeeffata. Kanafuu, deebiin ykn yaadni isin kennitan qo'annoo fi qorannoo geggeessuf qofaaf waan fayyaduuf akka deebii/yaada keessan gaaffannoo kana keessatti naaf guuttan kabajadhaan isin gaafadha. Haaluma kanaan egaa yeroo keessan arsaa gootanii akkasumasas dadhabdani deebii ykn yaada keessan naaf kennifanif baayyee isin galateeffadha.

Qajeelfama waliigalaa

1. Maqaa keessan barreessuu hin barbaachisu
2. yaada (deebii) keessan qubee filannoo irramaruun ykn barreessuun bakka duwwaa kennametti guutun agarisisi (gaaffilee filannootif deebii tokko oli kennu/ filachuu ni dandeessa)

Odeeffannoo duraa;

1. Maqaa aanaa: _____
2. Maqaa mana barumsa _____
3. saala: A. Dhi B. Dha

4. Sadarkaa barnoota A= 10.+3 B. 10+1 C. 10+2 D.12+2
E. 12+1 F.12+2 oli G. kutaa 10 gadi

5. Waggoota tajajiiltan A. waggoota lamaa gadii
B. Waggoota 10-14 C. Waggota 3-9 D. Waggoota 15 oli

6. Gahee hojii keessani manabaruma kessatti
A. Durabu'aa manabarumsa,ittiaanaa durabu'aa
B. Gamtaa maatiifi barsiisota
C. Boordii barumsafi leenjii gandaa

D. Kan biraa _____

Kutaa :11

1. Mana barumsa keessanitti eenyutuu karoora waggaa qopheessa?
 - A. Boordii barnootafi leenjii ganda C. Gamtaa maatiifi barsiisota
 - B. Durabu'aa manabarumsa D. Waajiira barnoota aanaa.
 - E. Kanneen biraa yoojirate ibisi _____
2. Karoora waggaa mana barumsatif mirkaneessuuf eenyutuu hango olaanaa qaba? (Deebii kee mallattoodhan agarsiisi)
 - A. Dura bu'aa manabarumsa
 - B. boordii barnootafi leenjii ganda /magaalaa
 - C. waajiira barnoota aanaa
 - D. Gamtaa maatiifi barsiisota mana barumsa
 - E. Kanneen bira yoo jirate ibis _____
3. Karoora waggaa manabarumsattif yemmuu qopheessitan uulagaalee kamirratti huundoftu? (deebii tokko oli kennuu ni dandeessa,
 - A. hojjiwwan barnoota bara darbeerratti hundofna.
 - B. Baay'ina barattootarratti hundofna
 - C. haala nannoo manabarumsa keenyarratti hundofna.
 - D. karoora waajira barnoota aanaarratti hundofna
 - E. Kanneen bira yoo jirate ibis _____

4. Kanneen armaan gadii keessaa sadarkaa mana barumsatti kan karoorfamu kaminfa'a?

Qabeenya	deebilee				
	Baayyee waligalaa	Waligalaa	Murteessu hindanda'uu	Nan morma	Baayyee morma
A. Humna nama					
B. Yeroo					
C. Maallaqa					
D. Meeshalee					

5. Yemmuu mana barumsatti karoorsitan qabeenyoota armaan gadii keessa kamtu caalaatti rakkisadha? (deebi tokko oli deebisu ni dandeeta.)

A. Humna nama B. meeshalee barnoota c. maallaqa d. yeroo e. kanneen biro yoo jiratan ibisi _____

6. Himoota armaan gaditii tarreeffamanif, waligaltee ykn mormii kee mallattoo "x" fuuldurasaanit barreessuun, himoonni kunneen raawwii manabarumsa keessanii ibsu isaanii agarsiisi. Lakkoofsi kan ibsu:

5= Baayyee waliigalaa 4= Waliigalaa 3= Murteessu hindanda'u
2= nan morma 1= Baayyee morma

Lakk.	Himoota	5	4	3	2	1
6.1	Manni barumsa haala naannoo satiin karoorfachuuf hangoo guutuu qaba.					
6.2	Yeroo baayyee karoorii manabarumsa durabu'aa mana barumsa qofan qopha'aa					
6.3	Karoora baajata waggaa qopheessuu keessatti hirmannaan barsiisota muraasa					
6.4	Manni barumsa karoorasaa kan qopheessatu karoora waajiira barnoota aanaarratti hunda'uun					

7. Karoora waggaa mana barumsatif yemmuu qopheessitu rakkinni cimaan yeroo baayyee simuudatu isa kami? Barreessi _____

8. Himoonni armaan gadii rakkinna baajata manabarumsa muudatu danda'uu ibsu, raawwii manabarumsa keessaanis yoo kan ibsan ta'e mallattoo "X" fuldura himootatti barreessuun waliigaltee ykn mormi kee ibis. Lakkofsi kan ibsu:

5= Baayyee waligalaa 4= waligalaa 3= murteessu hindanda'u

2= nan morma 1= Baayyee morma.

Lakk.	Himoota	5	4	3	2	1
8.1	waajirrii barnoota aanaa yemmuu baajata manneen barumsatif ramaduu fedhii fi hawwii hawaasa manabarumsatifi hawaasa naannoo rratti hunda'a.					
8.2	Haalii baajanni manneen barumsatif it ramadamuu kaayyoo barnoota gurguddoorratti hin hunda'u.					
8.3	Akkatan baajanni manabarumsatif itti ramadamuu caalaatti murtiifi karoora manabarumsa osoo hin ta'iin muurtii waajiira barnoota aanaarratti hunda'a.					
8.4	Baajanni manabarumsatif kan ramadamu haala propoosala karoora waggaa manni barumsicha itti qopheessatani.					

9. Himoonni armaan gadii hagam hawaasni naannoo manneen barumsa kessatti hirmaatu ibsa, haaluma kanan himoonni kunneen raawwii manabarumsa keessanis yoo kan ibsan ta'e mallattoo 'x' fuuldura himootatti barreessuun waliigaltee ykn mormi kee ibisi.

Lakkoofsi kan ibsu: 5= baayyee olaanaa 4= olaanaa 3= giddugaleessa 2= Gadii'aanaa 1= baayyee gadi'aanaa.

Lakk.	Himoota	5	4	3	2	1
9.1	Hawaasni naannoo akka manibarumsa galii keessa cimsaatu gargaarurratti					
9.2	Hirmannaan hawaasa naannoo gamoota manabarumsa ijaaru ykn haroomsurratti					
9.3	Hirmannaan hawaasa naannoo baajata waggaa mirkanneessurratti					
9.4	Hirmaannaan hawaasa naannoo gamagamaafi fooyya'insa karoora waggaa mana barumsarratti godhu					
9.5	Gargaarsi hawaasa naannoo baajata dabalataamana berumsatif ramaduurratti					
9.6	Hoordof fi to'annaa hawaasni naannoo baajata manabarumsarrattii raawwatu					

10. Dhimmoota mana barumsarratti hirmannaafi waligalteen hawaasa naannoo fi hawaasa manabarumsa bu'aalee maalfa qaba jettee yaada?

- A. Barsiisota manabarumsa sisi'eessu
- B. Harca'inna barattoota xinneessa
- C. naannoo barnootaf mijeessa
- D. yaadabira yoo qabate ibisi _____

11. Yeroo baayyee baajata waggaa manabarumsicha yoomi qopheessitu?

- A. Dursine osoo uunki baajata manabarumsa hinga'iin qopheessine sana booda uunka aanaa eergamuun walisimsiisna.

B. manni barumsa baajata isa uunka kennameef kessatti
qopheessuuf dirqamaa C. nuusa sadafaa waggaatiin odeeffannoo
tokko malee manni barumsa qopheessa

D. yaanni biraa yoo jiratee ibisi _____

12. Adeemsa ramadii baajata sadarkaa aanaatti raawwatamu keessatti
hirmatte beekta?

A. Eeyyee B. miti

C. Caarraan manabarumsaatiif hinkennamu.

13. Deebiin kee gaaffii armaan olitif “miti” yoo ta’e maalii sababni kee?

A. manneen barnoota hin affeeraman

B. waajirri barnoota aanaa tilmaama isatiin karoorsuun mana
barnootafi baajata ramada.

C. manni barumsa baajata isaa bifa meeshatiin waan argatuuf
hirmanna hinbarbaachisu

D. yaada biraa yoo qabate ibisi _____

14. Uunka baajata manabarumsa keessanif eenyutuu qopheessa?

A. waajiira barnoota aanaa

B. waajiira maallaqaafi gudinna dinagdee aanaa

C. boordii barumsafi leenjuii ganda

D. Uunka baajata waajira barnoota aanaa bu’ureeffachuun durabu’aan
manabarumsa uunka baajata qopheessata

E. Gamtaa maatiifi barsiisota manabarumsa

F. Deebii biraa yooqabate ibisi _____

15. Uulagaaleen ramaddii baajata waggaa manabarumsa keessani maalifa?
(Deebiin kee tokko oli ta'u ni danda'aa)
- A. hojii bara darbeerratti hudna'uun
B. Lakkoofsa barattootarratti hunda'uun
C. haala naannoo manabarumsarratti hunda'uun.
D. propoosalaa baajata mana barumsicharratti hunda'uun
E. Caasaa mana barumsicharratti hunda'uun.
F. waajjiri barnoota ulagaalee isatiin baajata hama barbaade nu ramadaa.
16. Baajata manabarumsatif ramadamuu waajjirra barnoota aanaa irraa akkamitti argatu?
- A. bifaa meeshaleetiin B. bifaa dqarshiitiin C. Lamaninu
17. Baajanni mana barumsatif wagga waggaan ramadamuu osoo meeshaleen kennamurra maallaqan (qarshiin) kenname caalaatti faayida qabeessa jette yaada?
- A. Eeyyee B. miti C. Ani hinbeeku.
18. Yoo deebiin kee gaaffii armaan olitiif "Eeyyee" ta'e sababaa kee,
- A. Waajjirrii barnoota meeshalee yeroon irra darbeef sagantaa
manbarumsa waliin hindeemne waan bitani raabisaniif
- B. manni barumsa meeshalee barbadee bituuf hangoo guutuu waan qabuuf
- C. mannibarumsa baayyna fi qulqullinaa meeshalee barbaduu
hubachuun bitachuu waan dana'uuf
- D. yaadaa birroo yoo qabattee ibis-----

19. Maddii galii manabarumsa keessani maalfa? (Deebiin kee tokko oli yoo ta'e deebii kee tartiiban kaayi)
- A. baajata mootummani ramaduuf
 - B. Gargaarsa hawaasa naannoo
 - C. Galii keessa mana barumsicharratii
 - D. kanneen biroo_____
20. yemmuu manni barumsa keessaanii madda galii keessa kan mataasaa qaba yoo ta'e kanneen armaan gadii keessa maddii galii manabarumsa keessani kami? (mallattoodhan agarsiisi)
- A. Gurgurtaa mukaa fi marga
 - B. Galii barattootarra sabasabamu
 - C. Gurgurtaa midhaani lafa qoonnarraa
 - D. kanneen biroo_____
21. Mannibarumsa keesan baajata mootumman ramadamuuf alatti dabalataan galii keessa qaba yoo ta'e , galii dabalataa kana eenutuu to'ata?
- A. Dura bu'aa manabarumsatuu to'ataa
 - B. gamtaa maatii fi barsiisotatu maalaqarratti muurteessa
 - C. Boordii barumsa fi leenjitu baajata dabalataa to'ataa
 - D. mannibarumsa galii keessa isa biiroo faayinaansiti fi guddinnaa dinagdee aanaatif galii eega raawwatee booda biirron faayinaansi dinagdee akka baajatatti ramadaaf
22. Dandeettii fi hojii namoota manabarumsa keessanif maalaqa qabanirratti yaada maalii babda ?
- A. baayyee olaanaa B. olaanaa C. ga'eessaa D. ga'eessaa miti

23. Deebiin kee gaaffii armaan olitif “ga’eessaa miti “ yoo ta’e sababni maalii ta’u danda’aa sitti fakkaata?
- A. Namoonni barumsan gadii aanaa B. namoonni muuxannoo ga’aa hin qabani C. hojii fi barumsi namoota walihin gitu D. kaka’uumsa dhabuu
- E. yaada bira yoo qabate ibisi _____
24. Mana barumsa keesanitti galiin galiin keessa sirriitti hojiirra ooluu isaa madalliin hammamii geggeeffama?
- A. sirriitti yeroo yerootti madalama B. ni madalama baayyees ta’u batuyyuu C. al tokko tokkoo madalama D goonkuma hin madalamu
25. Baajannii waggaa mana barumsa keessanif ramadamuu gahadha?
- A. eeyyee B. miti C. ani hinbeeku
26. manabarusa keessan meeshalee barnoota gahadhaa?
- A.eeyyee C. miti B. ani hin beeku
27. Deebiin kee gaaffii armaan olitif “miti” yoo ta’e kanneen armaan gadii keessa sababni guddaan kami? (Deebii tokko oli kennu nidandeeta)
- A. Galiin dabalataa hinjiru
- C. Baajanni ramadamu baasii manabarumsatif gaha miti
- D. Hawaasni naannoo manabarumsa gargaruuf kaka’uumsa gaha hin qabu E.. Yaada biraa yoo qabatte ibisi _____
28. Kanneen armaan gadii keessaa rakkinni yeroo baayyee sababaa haanqinna baajatatiin manabarumsa keessan muudatu kami? (Deebilee kee mallattoodhan agersiisi)
- A. Haanqinna meeshalee manabarumsa kanneen akka
- teessuma fi k.k.f.

B. Haanqinna meeshalee barnoota kanneen guyyaa guyyaatti
itti fayyadamnu

C. Guummiiwwan adda addaa manabarumsa keessatti
dagaagsuu dadhabuu

D. barsiisonni hojii isanii gadi lakkisuu

E. barsiisonni daree (pireedii) baayyee waan barsiisanif kaka'uumsa
dhabuu

29. Baajanni waajirri barnoota aanaa manabarumsatif ramaduu yeroodhan
mana barumsa gaha?

A. Eeyyee B. Miti C. Ani hinbeeku

30. Deebiin kee gaaffii armaan olitif "Miti" yoo ta'e sababni isa maalii?

A. Uunki baajata yeroo baayyee ture gara aanaa dhufaa

B. Adeemsi baajata qoodu yeroo dheera fudhata

C. Kabineen aanaa hojiin waan itti baayyatuuf baajata mirkaneessuuf
yeroo hinqabu.

D. Yaada biraa yoo qabatte ibisi _____

31. Walumagalatti rakkinni haanqinna baajatatiin manabarumsa keessanii
muudatu maalfa? _____

32. Akka hubannoo keetitti baajanni wagga waggaan manabarumsa
keessanif ramadamuu maalif oola? (Deebii tokko oli kennu
nidandeessa)

A. Gamoo barnootatifi meeshalee barnoota suphuuf oola

B. Dareewwan barnoota haarawa ijaaruuf oola

C. Meeshalee barnoota bituuf oola

D. Minda wardiyaatif oola

E. Yeroo dura bu'aan manabarumsicha waliga'iif aanaa deemu oolcha kafalamaf. F. Baajanni nu ramadamu baayyee xinnoo waanta'eef bu'aa tokko maalee dhuma

G. yaada biraa yoo qabate ibsi _____

33. Mannibarumsa keessani baajata ramadamuuf sirritti itti faayadama jette yaada?

A. Eeyyee B. Miti C. Ani hinbeeku

34. Deebiin kee gaaffii armaan olitif "miti" yoo ta'e sababa kee barreessi _____

35. Akka hubannoo keetitti, kanneen armaan gadii keessa haallii qarshiin mana barumsa baasii itti ta'u kamirratti bu'uureffata?

- A. karoora barnoota
- B. fedhii dura bu'aa
- C. Adeemsa hojii bruu – barsiisuu
- D. Kanneen biro yoo jirate ibisi _____

36. yeroo baayyee baajanni manabarumsatif ramadamuu hojiiwwan karoora alaatif oola.

A. Baayyee waliigalaa B. Waliigalaa C. Muurteessuu hindanda'uu D. nan morma E. Baayyee morma

37. Dhuma waggaarratti bu'aa qabeessumma maala karooraafi baajata mana barumsa keessani gama gamtuu?

A. Eeyyee B. Miti C. Ani hinbeeku

38. Yoo deebiin kee gaaffii armaan olitif "Eeyyee" ta'e, eenyutuu gama gamaafi to'annaa karoorafii baajata manabarumsa keessan raawwata?

A. Eksipaartii waajiiraa barnoota aanaa

B. Boordii barumsafi leenjii qabalee/ maqaalaa

C. Gamtaa maatiifi barsiisota mana barumsa

D. Eksipaartii waajiira faayinaansifi guddinnaa dinagdee aanaa

E. Ani hin beeku.

39. Walomagalatti karoofii baajatni manabarnoota akkamiti foyyeessu danda'ama jette yaada? Yaada kee gabaabsi ibsi _____

**Yunivarsiitii Finfinneettii
Sagantaa Digrii Lammaffaa**

Muummee Karooraafi Bulchinsa Barnoota

Gaaffiilee afaanii kanneen Durabu'aa Waajira Barnoota Aanaatif dhiyaatan

1. Haallii isin saganteesitanfi qabeeny manabarumsa itti rabistan maalii fakkataa?
 - 1.1 Yemmuu qabeenya ykn bajaata manabarumsatif rabisuuf saganteesitan bakka bu'oota mannen barnoota hirmachiftuu?
2. Waajirrii barnoota aanaa bajaata mannen barnootatif yemmuu raabisuu hamami fedhii fi karoora bajaata manabarumsa rrattii hunda'a?
3. Waajirrii aanaa galii keessa ofi isaniti akka guddisatanif hagam jajjabeessa?
4. Mannen barnoota sadarkaa tokkoffarratti rakkinnii maallaqaa hagam tokkoo mul'ata?
5. Manneen barumsatif bajaata akkamittii raabistuu?
6. Manni barumsa bajaata isanii akka sirritti itti fayyadamaniif akkamittii gargaartuu?
7. Rakkinnaa bajaata manneen barnoota sadrkaa tokkoffa rrattii yaadni fooyy'nsa isin qabdan maalii?

**Yunivarsiitii Finfinneettii
Sagantaa Digrii Lammaffaa**

Muummee Karooraafi Bulchinsa Barnoota

Gaaffiilee afaanii kanneen Durabu'aa manabarumsatiif dhiyaatan

1. Manabarumsa keessanif karoora waggaa akkamitti qopheessitu?
 - 1.1 Qaamonni barbachiiisa ta'aan kanneen akka hawwaasa naanno itti hirmaatuu?
 - 1.2 Uulagaalee maaliirrattii hunda'uun karoora waggaa qopheesitan ?
2. Bajaata mana barumsa keessanif hirmannaani hawwaasa hammami tokkoo ?
3. Bajaanni manni barumsicha argatuu hojii manabarumsicha rawwaachisuuf gahadha?
4. Waajjirrii barnoota aanaa yemmuu bajaata waggaa ramaduu hagami tokkoo fedhiifi karoora bajaata mana barumsarrattii hunda'a?
5. yemmuu bajaata waggaa mana barumsatif karrorsitan rakkoleen isin mudatan maalifa?
6. Bajaataafi raawwii barnoota manabarumsa keessanirrattii yaada maalii qabduu?

Appendix G

Sample Woredas and Primary schools

Agarifa Woreda	Ambentu
	Retaba
	Anole
	Webishantarari
	Amigna
Sinana Woreda	Horabofa
	Walta'i
	Kasoshekmario
	Madawalabu
	Alibirra
Goba	FinchaBamo
	Tulu dimtu
	Burkitu
	Gamataja
	Urgi barisa
Goro Woreda	Maliyu burka
	RayituTule
	Malk buta
	Gulba dima
	Walta'Imana
Ginner	Arda tarre
	Turge
	Labocha
	Achasha
	Qabana

This thesis has been submitted for examination with my approval as university advisor.

Name: Melaku Yemam

Signature:  _____

Date of submission: 23/06/08

DECLARATION

This thesis is my original work and has been for a degree in any other university and that all sources of material used for the thesis have been duly acknowledged.

Name: Temam Hussien

Signature:  _____

Date: 23/06/2008