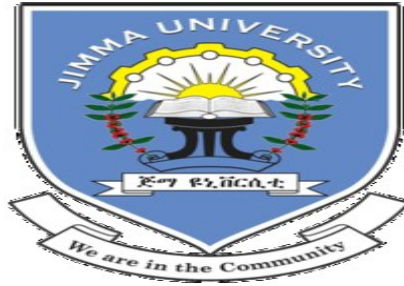


**PRACTICE AND CHALLENGES OF FINANCIAL RESOURCE
MANAGEMENT IN SECONDARY SCHOOLS OF KAFFA ZONE**

BY

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JIMMA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIOURAL SCIENCE

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

**RESEARCH REPORT SUBMITTED TO SCHOOL OF GRADUATES IN PARTIAL
FULFILMENTS OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF
ARTS IN SCHOOL LEADERSHIP**

ADVISOR: ABUNU AREGA (PhD)

CO- ADVISOR: MR. FEDILU ABBAGUMBUL (M.Ed.)

MARCH, 2022

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DECLARATION

I declare that, this is my original research report and has not been presented in any other university and that all sources of material used for the thesis have been duly acknowledged.

Name Gebreyes Gerito Geruno

Signature _____

Date _____

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ABSTRACT

The main objective of the study was to investigate the practice and challenges of financial resource management in secondary schools of Kaffa Zone. For this purpose, both quantitative and qualitative approaches were employed. The methodology employed was descriptive survey research. The data were collected from both primary and secondary sources; using questionnaire, interview, and different document analysis. Five groups of respondents were participated in the study. These were teachers, principals, supervisors, PSTA and KETB which had direct relation with financial resource management. From the study areas, 3 Woredas and 1 town administration schools were selected randomly. Principals, supervisors, PSTA and KETB were selected by purposive sampling technique due to their direct relation with the issue under study and also to gain sufficient information. Simple random sampling techniques were also employed for teachers respectively. The data were collected through questionnaire, interviews and document analysis. Data gathered through questionnaire were quantitatively analyzed using mean, standard deviation and independent sample t-test. Whereas the data gathered through interview, open ended questions and document reviews were qualitatively analyzed. Having gone through these, the study found out that participation of stakeholders in managing the finance resource was unsatisfactory. In addition to this, lack of training and continuous follow up in the area of financial resource and management was challenging. The stakeholders were failing to participate how to follow up, control, audit account, coordinate and communicate on the management of financial resource there was no capacity building for using. Based up on the findings, there was some recommendation. Therefore, capacitating professionals through training assist users in putting this budget into effective usage. To develop positive attitude towards the management of the financial resource had better to work closely with the school community and different stakeholders. Financial resource management system should be designed by principals, Woreda education offices and Zone education department should follow up the school budget.

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Abbreviation and Acronym

ESDP	Education Sector Development Program
ETP	Education and Training policy
GEQIP	General Education Quality Improvement Package
IJSRE	International Journal of Scientific Research in Education
KETB	Kebele Education and Training Board
MoE	Ministry of Education
MOFED	Ministry of Finance and Economic Development
REB	Regional Education Bureau
PSTA	Parent Student Teacher Association
SDP	School Development Plan
SIP	School Improvement Plan
SPSS	Statistical Package for Social Sciences
UNESCO	United Nation Economic Social and Cultural Organization
WEO	Woreda Education Office
WETB	Woreda Education and Training Board
ZED	Zone Education Department

CHAPTER ONE

INTRODUCTION

Chapter one of the research paper deals with the background, statement of the problem, objectives, significance, delimitation, and definitions of key terms and organization of the study.

1.1. Background of the Study

Financial resources are significant resource often assumed to be a part of physical capital. It is actually the basis for the school financial resource procurement, utilization, management and maintenance of all other types of resources. Without strong financial base it would be difficult to produce the right of goods and services in desirable quality and quantity (IJSRE, Oct. 2010).

Education reform efforts in less industrialized countries have aimed at making education an effective vehicle for national development. Governments, policy makers, and civil society have emphasized that developing countries need to invest more in education and ensure that systems of education are efficiently managed that limited funds allocated to sector have maximum impact, and that cost recovery measures are adopted (Gok 1997; Inter-Agency Commission, 1990; UNESCO, 1996; World Bank 1988 and 1996 as cited in Abagi and Odipo, 1997).

Hence, School system should mobilize the human and non-human resources to achieve objectives and fulfill educational needs of students in particular and the community in general. In developing countries like Ethiopia, the government is the main source of finance for the expansion of education.

In Kaffa Zone like any other district in Ethiopia, every year around the end of June, Ethiopians secondary Education results are released. This was when most parents complain so much through the media about the poor results in their schools. Most parents demonstrate in streets demanding removal of some teachers from particular schools due to the poor performance in Examinations.

Education of one kind or another literature is abundant which attempts to relate the concepts of teaching and learning resources and eventually on their overall influence on classroom management and effective curriculum implementation.

Coleman & Anderson 2001 stated that the availability and adequacy of learning resources was found to negatively affect teacher effectiveness in the use of teaching methods as well as focus on individual learner, hence fostering discipline and good attainment of good academic results.

According to Woodford et.al. (2003), School financial resource management is a useful or valuable possession or quality of a country, organization or person. Sherman et.al. (1996) contends that resources available for organizations are human, financial, physical and informational. Coleman and Anderson (2001) say that in education area resources management fall into two main categories: those used to provide support services such as the running costs of the buildings, administration and management and those for operational core of teaching and learning like physical or tangible resources.

Nsubuga (1978) writes that school teaching and learning resources include buildings particularly classrooms with lockable doors for storage of materials, teaching aids like textbooks, visuals aids and other scholastic materials. According to Sood (2000), at a bare minimum level, schooling would require a building; some provision for seating children, drinking water, and sanitation facilities, teaching material; teachers and provision for upgrading skills of teachers. Lack of any of these would render the schooling experience ineffective. Farrell (1993) writes that a teaching and learning resource is any support material available for use by the teacher in the class and a reading material for children. Mintzberg (1979) contends that resources directly managed in teaching and learning are clearly classrooms and curriculum support resources (i.e. books, stationery materials and equipment's, wall pictures, blackboards, audio-visual aids, globes, maps, atlases, concrete objects and classroom environment.

Decentralization was introduced in Ethiopia in the 1995 constitution, thus giving rise to the federal system of administration. Since then, all the nine regional states and two city administrations have their respective Regional education bureau (REBs), under which zone education department (ZED) are organized. Below the zone, the woreda Education and Training Board (WETB) are the educational planning and management government organs at the local community level. The Educational administration at each level is politically accountable to its government, and technically to the upper level of administration.

Responsibilities in operational planning budget allocation and budget control should be devolved to woredas. The Woreda Education and Training Board were established and assume the overall responsibility for managing primary and secondary educations in the woreda.

1.2 Statement of the Problem

To enhance quality education, it was mandatory to make sure that the required finance is obtained on time and the existing financial resources should be managed properly in schools. Hence, there is a strong need to create transparent system in schools clearly indicates the sources of finances as well as its allocation and management implementation capacity is key instrument to guide the development process. However, inefficient management of the scarce financial resources tend to be the main problems of the education system, particularly in secondary schools of Kaffa zone.

Detailed analysis was not undertaken so far and documentation on this issue is scant in the study area. This was so as per researcher and professional experiences of serving as a teacher and leader in the study Zone. The Zone educational department and schools are expected to manage the budget properly on the intended purposes and report their performance to the relevant executive bodies need expertise in the area of finance to monitoring and evaluation school finance resource management have carried out in however accordance with the finance rules and regulations. Several problems remain unsolved with regard to the stakeholder's capacity in financial resource management, generation of adequate financial resource management, and control in schools of study Zone. Therefore, this paper focuses on investigating currently existing challenges in school financial resource management and control of secondary schools of budget in Kaffa zone.

According to Woodford.et.al. (2003), school finance resource management was a useful or valuable possession or quality of a country organization or person. Sherman et.al (1996) contends that resources available for organizations are human, financial, physical and informational. Coleman and Anderson (2001) say that in education area financial resources management fall into two main categories: those used to provide support services such as the

running costs of the buildings, administration and management and those for operational core of teaching and learning like physical or tangible resources.

In Ethiopia school's financial income is obtained from block grant allocated by the government, internal revenue of schools and the contribution from the community and humanitarian organizations. There ought to be a proper financial handling and accounting systems to use the money obtained from these income sources for the purposes planned and outlined by schools. Since the school financial resources management of its resources should be known, schools should report any additional obtained income, apart from the amount indicated in the budget, at the end of the fiscal year as they would report the actual budget.

In addition, reported, the labor and contribution made in kind would be calculated in terms of money and be reported. The accountant, the cashier and the directors should join hands to create an effective and efficient finance handling and management mechanisms (MOE, 1994 E.C).

According to the decentralized economic policy that the country is pursuing now, schools have full mandate to handle their resources. Handling and having a full mandate on one's resources means controlling the process right from the preparation of budgetary plans to management of the available resources.

The secondary schools make sure that the budgetary plans of the office and the schools are prepared in accordance with the budgetary ceiling, and then submit them to the woreda council. The Zone education department in its turn would examine and approve the plan making the necessary amendment (MOE, 2003).

Financing education is therefore considered as a joint responsibility of government, communities and private sector. The participation of parents and the community will contribute significantly to the achievement of universal basic education (UBE) programme objective. Many scholars recommend the establishment of strong and viable parents' students' teachers association (PSTA) as a medium for getting parents to participate actively and meaningfully in the effective implementation of the universal basic education (UBE) program. The best alternative management of education is prudence in the use of those financial resources which

are available. When a given level of financial resources is managed effectively more services are provided and more goods produced. This is the mark of efficiency in management.

The poor performance has persisted despite the implementation of free secondary education. When results are announced every year, the same sentiments on poor performance are expressed. What is striking though is just how little systematic research has been undertaken on resource management strategies in relation to learners' performance in national examinations in public secondary schools (Harris, 2004). Therefore, the evidence based is very weak and urgent steps are needed to develop a comprehensive research program in this area.

The majority of public secondary schools in Kaffa Zone performed poorly in education. The performance in secondary schools in the activities of resource has persisted to be poor despite the implementation of free public secondary education. What strikes most is how little have been undertaken by school administrators on resource management strategies in Kaffa Zone. It has been reported that well managed resources stand a better chance of performing better than miss managed resources.

Lack of the capacity in financial resource management was lead to the absence of quality of education. In addition, lack of financial capacity to plan, manage and coordinate different actions at the ground level results low implementation level of policies and objectives. It is clearly observed that there are different problems in financial resource management in education. As indicated in ESDP III (2005), there are problems of low budget utilization in civil works due to weak capacity of financial resource management and implementation. MoE (2006) also shows that there is weak administrative capacity of educational finance resource management. Hence, it needs to investigate the practice and challenges of financial resource management of secondary schools in Kaffa Zone.

The report of Kaffa zone education department (2013E.C) shows that school community relation to financial resource management was inadequate in most of secondary schools. However, after some years of the implementation in secondary school's financial resource management was not having much improvement (ZED, 2013E.C). However, the financial labor and material contribution of the community as well as schools' internal source and the support

from non-governmental organizations could have their own contributions. Birimana & Orodho, (2014), Birimana and Orodho (2013) noted that: teaching and learning resource availability and school effectiveness, school finance resource management and content delivery in secondary school established that there was a positive and significant correlation between teaching and learning resources and teacher effective school financial resource management, content delivery and eventual students' academic performance.

This finding was in tandem with the findings documented earlier by Orodho, Waweru, Ndichu and Nthinguri (2013) in Kenya which established that the challenges of availability and adequacy of learning resources was found to negatively affect teacher effectiveness in the use of teaching methods as well as focus on individual learner, hence fostering discipline and good attainment of academic results.

The finding also echoed the results of a study by Worku and Asimare (2020) in Kaka secondary school in Adiyu woreda the management and students' academic which established that effective financial resource management is a prerequisite to enhanced students' academic performance. All the foregoing studies allude to the fact that school financial resource management strategy is the efficient and effective deployment of an organization's resources when they are needed, and are very critical to enhanced academic performance in schools. Such resources may include financial resources, inventory/material/, human skills, production resources, or information technology etc. It consists of analysis, decisions, and actions an organization undertakes in order to create and sustain competitive advantages (Birimana & Orodho, 2014; Gregory, 2005).

All students have equal chances to do well in exams. Major difference in their conditions of life has little impact on their performance. The government in most countries of Africa allocates resources to schools but the performance differs. It was observed that the managements of school funds were challenged in Zimbabwe. Indeed, it was noted that school heads in Mashonaland East province have had cases of miss management to funds (Chatiza, 2011) abuse of teacher incentives (Segiovanni, 2012).

In spite of all this fact, the real problems of the selected secondary schools of Kaka, G/chi Phawulos, Diry, Boqa, Awurada, Gedam and Wushiwush, were not give attention and reluctant to practice in financial resource management activity; which is leads to improper utilization and management of financial resource. Financial resource management activity effectively faced the problems at ground level. The problems like lack of financial management, generation of adequate resources, capacity to plan and manage funds and coordinate different actions like accounting, timely auditing and report, purchasing and are the main problems particularly at secondary school levels (2013E.C).

Basic Research Questions

Based on the above mentioned problem the study tries to answer the following major questions that were developed to investigate the financial resource management challenges at secondary schools of Kaffa zone

1. What is the current practice on financial resource management in secondary schools?
2. What are the major challenges of management of financial resource in secondary schools?
3. How effective are the skilled financial professionals to manage school financial resources?

1.3 Objectives of the Study

1.3.1. General Objective

The general objective of the study was to investigate the major challenging factors affecting effective management of financial resources at secondary schools in of Kaffa zone.

1.3.2 Specific Objectives

Specifically, the Objectives of the Study are:

1. To study the current practice in secondary schools' financial resource management.
2. To assess financial resource performance challenges and corresponding management issues.
3. To assess that the skilled financial professionals to carry out to manage financial resources in secondary schools.

1.4. Significance of the Study

The main purpose of the study was assessing school financial resource management activities in Kaffa Zone Secondary schools and to examine in the Kaffa Zone education system, especially those aspects that may become potential barriers to the financial resource management and would provide the necessary considerations to create an effective financial resource management. Therefore; the findings of the study were expected to have the following benefits:

- ✓ It may give clue about the current practice of financial resource management
- ✓ It may help to identify the major challenges of financial resource management.
- ✓ It is also expecting that the study was contribute to the improvement of quality education by initiating responsible parties develop their skill in school finance resource management improvement program which ultimately would end with the maximum learners' achievement.

1.5. Delimitation of the Study

Even though, financial resource management is being critical both at the primary and secondary school levels, the study was confined to secondary schools of Kaffa Zone Southern Regional State.

In order to make the study more manageable, it will delimit geographically and conceptually. Geographically, the study was delimited to government secondary schools in Kaffa Zone. Kaffa Zone has 12 Woredas and 5 Town administrations with having 58 secondary schools; challenges that affect implementation of financial resource management specifically in the area of planning, budgeting, accounting, auditing, purchasing and reporting systems of the schools under study.

1.6. Definition of Terms

1. **AUDITING:** it is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic and events to determine the degree of correspondence between the assertion and established criteria and communicating the result to the interested users (Guthrie et -al, 1998)
2. **CAPITAL BUDGET:** it is itemized expenditures to use for building, for purchasing expenditure capital goods, and which identifies the resource of the funds required to meet the (Rosenberg, 1983)
3. **CONTROL:** to check, test, or verify by evidence or experiments; to incorporate suitable controls.
4. **DECENTRALIZATION:** defined as the transfer of education on decision making powers from central government to intermediate authorities, local authorities and educational institutions.
5. **EXPENDITURE:** An actual payment or the creation of an obligation to make a future payment for benefit or service received (1983 Rosenberg)
6. **EFFECTIVENESS:** this is the measure of how well financial management will contribute to achieving educational goals and objectives.
7. **EFFICIENCY:** refers to a measure of the expected performance (output) for each unit invested.
8. **FINANCIAL:** definition, pertaining to monetary receipts and expenditures or relating to money management. It is the organization and coordination of the activities of a business in order to achieve defined objectives.
9. **MANAGEMENT:** it is the organization and coordination of the activities of a business in order to achieve defined objectives.

1.7. Organization of the study

The study was organized into five chapters. The first chapter of the study covers the introduction that includes statement of the problem, objectives of the study significance, the delimitation of the study, limitation of the study, operational definition of the key terms and organization of the study.

The second chapter deals with the review of related literature. In this chapter different theories and assumptions concerning principles and management challenges of financial resource management is discussed. It also exposed the various thought entertained by different scholars in the area of conducts challenges. The third chapter describes the research methodologies. In the fourth chapter the collected information or data is described and analyzed. The finding, conclusion and recommendation part is presented in the fifth chapter.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1. The Concept of School Financial Resource Management

Financial Management means planning, organizing, directing and controlling the financial activities such as procurement and utilization of funds of the enterprise (Denis, 2018). It means applying general management principle of financial resources. The concept of finance includes capital, funds, money, and amount.

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

The availability of funds in any organization or institution is vital to its productive process and the quality of its product and service (ijsre, financial resource is a significant resource often assumed to be a part of physical capital. it is 2010, p.99.).

Good knowledge and the appropriate utilization of these major classes of resources are vital in the achievement of effectiveness in the resource management in the school system, especially in

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

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

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

2.2. Principles of School Financial Resource Management

Principles are paramount and should use along with management tools and the ability to ensure task development and fulfillment. Principles are the core of managerial effectiveness and must have in every organizational culture (Malik, 2001: 65). In order to uphold business principles, a certain measure of self-discipline is necessary. Almost every employee/finance administrator can learn the principles of the business. The principle of financial management as other management discipline applies the general principle of planning, organizing, directing, one of

the challenges that every educational manager faces in developing countries including the African continents is meeting the constantly increasing social demand for education.

2.2.1. Principles governing the Use of Resources

Ten principles can identify that govern the use of school resources. These Principles are applicable to all resources, whether they are physical resources (either movable or immovable), human resources, financial resources or information resources. These principles involve different role players and stakeholders, depending on the relevant stage and the specific resources involved. Think about how they should be applied in relation to the management of physical and financial resources in your school and make a note of any resource constraints affecting your application.

Following are basic principles of movement and resources are stated.

- A. Know the need: You need to assess the conditions and determine whether the resource is required. You need to assess whether it is a priority need and whether you will have a positive return on your investment.
- b. Know the source: You need to be aware of the point from which the resource can access. Ensure that you get the best quality and value for your money.
- c. Have a plan to obtain and use the resource: You must know the uses of the resource, as well as the expenses and other expenditures you will incur. You must draw up a schedule for securing the resource.
- d. Know the requirements and processes: You need to know what the requirements are for securing the resource, and what processes need to follow in order to secure it Prepare for meeting all the necessary requirements.
- e. Ensure the safety and security of the resource: Implement the means to keep the resource safe, sound and secure.
- f. Allocate the resource fairly: Implement the means to allocate the resource to serve the purpose for which it intended and according to the needs of the school.

- g. Ensure effective use of the resource: Implement the means for getting the most from the resource. Ensure that the resource optimally managed according to the needs of the school. Ensure accountability: Ensure that responsible person controls and reports on the usage of the resource.
- h. Ensure that those individuals using the resource held accountable and report on their usage of the resource.
- i. Minimize wastage: Ensure that excess resources do not go to waste and that enforces not abused.
- j. Evaluate: Ensure that the relevant needs and objectives of the school met with the resource.

2.3 Importance of School Financial Resource Management

Regarding the role of financial management in school, Abebaw (2006) indicated by citing Aggrawal (1995) that educational finance is needed for the following purposes: (1) Opening of educational service; (2) Maintenance of normal educational service; (3) Expansion of educational service and (4) Expansion of educational facilities.

By citing Condoli et al (1984) ;Abebaw (2006) indicated that some of the benefits of financing school is that it is useful to establish a plan of action for the future; it requires an appraisal of past activities in relation to planned activities; it necessitates the establishment of work plan; it necessitates for seeing expenditure and estimating revenues; it requires orderly planning and coordination throughout the organization; it establishes a system of management control and it serves a public information system.

Finance also has another benefit to the school. It enables the government to analyze its expenditure and revenue in light of its overall objectives. Hence, budget could also indicate whether the school is moving in accordance with its overall economic objectives or not (Help Age International, (2008).

2.4 Sources of School Finance

The main source of school finance for the expansion of education in Ethiopia is the government. However, the financial labor and material contribution of the community as well as school's internal income would complement to a certain extent the government efforts in this regard. In addition, there could be support from non-governmental organization and the private sector. The government covers the lion's share of the cost for educational activities. The government's budget should be used as last resort finance to fill the financial gap required for the construction and furnishing of schools, for teachers' salaries as well as for running cost. Schools have the responsibility to generate and use their own income.

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

2.4.1. Government Source

According to Melaku (2000:13), contribution of government source is as follow: "The education system like all economic and social sectors requires finance in order to achieve its objectives. The attainment of these objectives an important factor in order to exist as a system and to command scarce resources where it is from public or private resources. Finance for the education system come from different sources. The major ones are from or government and private sources. The funds derived from these two sources called public funds and private funds respectively. It has noted that the public fund for the education system varies according to the structure of the government of certain country. Based on this fact the education system can be fully financed by a single level of government (central, regional or local) or by a combination of two or more of these government levels.

2.4.2. Non- Government Source

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

2.4.2.1. Aid

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

2.4.2.2. Loans

Loan is another significant source of educational finance mainly in developing countries. “Even though the impact of loan is highly questionable today about some 20 African countries more than two third of all developing countries have taken loan from IMF for foreign exchange requirement” (Sayal, 1992 in Shemelis, 2003:3-4). The IMF funding programs related to countries stabilization effort, and the World Bank funds program aimed at changing the structure of incentives in the country. Those loans are conditionals and depend on the acceptance and policies to correct financial differences and the base for the renewed growth. However, a number of criticisms directed at those institutions especially the World Bank, the way secure loans.

Furthermost African governments mainly during the first decades of independence heavily depended on multilateral and bilateral loans. The largest part of those loans was from their former colonials’ governors but it soon becomes clear that this source was rather a marginal and

unreliable means of financing (Forijjala, 1993:354). The important issue facing the provision of school grant in Ethiopia is not relate to difficulties in disbursement, financial management or accountability, rather it is the acute constraints on woreda budget, which results in a much lower overall level of disbursement across the country then is prescribed in the blue book. The project would support the implementation efforts as the federal, regional and woreda level, predominantly with respect to beginning an effective system to monitor the flow of funds. The school grant constituent under GEQIP has been designed to address this constraint through the provision of a minimum amount of funds based on enrolment rates to all schools and ABE centers. The grant was used to finance elements of the school improvement plan.

To consider with the application of school grants sub component, school grants guide lines have developed. These guidelines provide guidance on all aspects of implementation at federal, regional, and school level and are cross-reference with the SIP guidelines.

The school grants guidelines are consistent with government's bluebook guidelines, but will be implemented as a standalone document to ensure that key responsibilities and outputs are conveyed and understood at different levels (GEQIP plan November, 2008:9).As showed above, both grants have a clear guidelines commonly described as the blue book /the blue print/ for the block grant (MoE, 2002) the school grant support budget guideline (MoE, 2009)..Akin to MoE, the REBs given responsibilities of organizing training programs for Zone and Woreda level individual dual subsidies, disseminating the SGP related issues through official letters Zone/Sub city Education department given similar responsibilities, providing training to the WEO, schools, and ABE centers. Educational officials that were consulted in Oromia, Somali and Addis Ababa and their respective Woreda/Sub-City and schools described the dissemination of the SGP were well planned and communicated. They also appreciate efforts exerted in disseminating the policy (guidelines, workshops /training/ and clearly articulated official letters). Overall, in disseminating the school grants policy training of trainers given to the REBs. In turn, the regional also provided training to the zone /sub-city and woreda levels. UNESCO (IIEP, 2012:16)

2.4.3 Contributions

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

2.4.4. Private Financing of Education

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

Whenever they function, private institutions provide some of the expenditure for the education offered in the country. In light of the wide range of the financing of private institutions, their interest varies from voluntary agencies such as churches and other non-profit making institutions with strong social motivation to pure profit, making bodies or individuals. However, when it viewed purely in terms of finance the financial yield of private education would be the cost of providing an equivalent amount of public education. Thus private education is substitute for public education that it relays the public sector of financial burden, which can be measured, inters of what cost to cover the private institutions in to public ones and to support entirely the future growth in government schools. The level of funding is necessary to accelerate as the

required speed to achieve the objective of expanding the education system and improving the quality of education. Thus, it likely to be beyond the financial ability of many governments to increase the quality of education only through budgetary allocation (Baun, 1995:120).

As research of World Bank indicates, the upper income families are likely to benefit from education subsidies to greater extent than the poorer ones particularly at secondary level education. Thus considerable amount of education expenditure attributed to private individuals without considering the equity of objective of financing education one a strategy to achieve this objective the introduction on cost recovery mechanism through a system of fees or charges for service or students loan (Baum,1995:27). It is also the second types of educational of finance service next to public financing. Private source is differing from public financing in their types and nature. Private source may generate from the society, business firms, or corporations, and also from individuals (UNESCO, 2002).

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

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

2.5 Management of School Finance resource

Schools financial income is obtained from black grant allocated by the government, internal revenue of schools and the contribution from the community and humanitarian organizations. There ought to be a proper financial managing and accounting systems to use the money obtained from these income sources for the purposes planned and outlined by schools. Since the school resources mobilization and management of its resources should be known, schools should report any additional obtained income, apart from the amount indicated in the budget, at

the end of the fiscal year as they would report the actual budget. In addition, the labor and contribution made in kind would be calculated in terms of money and be reported. The accountant, the cashier and the directors should join hands to create an effective and efficient finance handling and management mechanisms (MoE, 1994 E.C).

According to the decentralized economic policy that the country is pursuing now, schools have full mandate to handle their resources. Handling and having a full mandate on one's resources means controlling the process right from the preparation of budgetary plans to management of the available resources. The secondary schools make sure that the budgetary plans of the office and the schools are prepared in accordance with the budgetary ceiling, and then submit them to the Woreda council.

The Woreda council in its turn would examine and approve the plan making the necessary amendment. (MoE, 2003)

Financing education is therefore considered as a joint responsibility of government, communities and private sector. The participation of parents and the community were contributing significantly to the achievement of universal basic education (UBE) programed objective. Many scholars recommend the establishment of strong and viable parents' students' teachers association (PSTA) as a medium for getting parents to participate actively and meaningfully in the effective implementation of the universal basic education (UBE) program.

The best alternative management of education is prudence in the use of those financial resources which are available. When a given level of financial resources is managed effectively more services are provided and more goods produced. This is the mark of efficiency in financial resources management.

2.5.1 School Financial Management

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

school funding namely the state and the community and is responsible for monitoring and evaluating the financial management performance of the school based management structure.

2.5.2 Accountability for School Financial Management

Caldwell and Spinks in Mastery (2006: 27) describe school based management as a method to the management of public schools is a significant and consistent decentralization to the school level power and accountability to make decisions related to the allocation of resources, in a system of education having centrally determined goals, priorities and frameworks for accountability of School financial management comprises the planning and application of a financial plan, accounting, reporting and the protection of assets from loss, damage and fraud. All items of financial management exposed to the risk of incorrect, improper and ineffective school management, which particularly reflected in the accounting control of an institution. Schools can regulate their accounting with at least two internal rules: accounting rules and instructions on inventory check. If the school does not have the above mentioned internal rules, there is a risk that internal controls are not set. Moreover, this means a great risk for incorrect and ineffective management as well as unintended use of school's public or private financial resources. The internal control system comprises a system of procedures and methods with the objective to assure compliance with the principles of legality, transparency, efficiency, effectiveness and management economy. Related to internal control, the internal auditing appears which provides autonomous assessment of financial management and control systems as well as counseling to the school leader on how to improve their efficiency. If a school does not have the abovementioned rules or acts, there is a risk that internal controls are not set. In addition, this means a great risk for incorrect and ineffective management as well as unintended use of public financial resources (Tatina, 2000:153).

2.5.3 Financial Management Decision-Making at the School Level

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

school arbitrarily makes decisions that directly affect them (Begin and Donald, 2001). Therefore, the school principal has to make community participation in areas that concern them. It should not assume, however; school board and PSTA members should invite or be requested to participate in making all decisions. If the decisions are found to be more routine and of academic or professional, they should not be requested. If done, they may consider it an imposition on them, a waste of time and, passing the buck, (Morphet, 1982). The areas that the school board, PSTA and the community need to participate in decision making include decisions on the overall school policy, overall management of school, financial management, hiring of teachers, disciplinary hearings, school budget, and administration, monitoring of teacher attendance and sanction of teachers leave (Davidoff and Lazarus, 2002). It is true that when local people have the opportunity to make decisions, they sometime make mistakes. However, if they have the opportunity to decide and make mistakes, in time they learn and begin to fight for improvement in schools. The most important thing is that the community may decide what to do. It does not matter if they make mistakes. Even if they do, they will learn from their mistakes (Imparato and Jeff, 2003). Taking this reality in mind, school principals; have to create conducive environment for active participation of the school board and PSTA in the decision making of the school affairs that concern them.

2.6 Predictability/Transparency/Accountability in School Financing

The study's significance revolves around principals embracing their role of accountability manager, assisted and supported by their school governing bodies, tasked with leading their schools towards self-reliance. Definition of Key Concepts Accountability Van der Westhuizen in Hans raj (2003: 16) refers to accountability as a person's duty to give an account of having executed his / her work in terms of set criteria and determined standards – in other words, whether he / she has satisfactorily completed his / her work. Botha. M (2004: 110) state, "accountability is measured by the extent to which decisions taken and resources used succeed in attaining the educational goal". Dim mock in Hansraj (2003; 15) explains "accountability as the capacity of the school principal to work with others in order to demonstrate that the school has indeed been responsive to the needs of the students, the local community and society at

large”. Because of the mix of channels and the way decisions made on resource allocation and use at school and higher levels, school resourcing quite fragmented. To some extent, this reflects a lack of clarity on “who manages what”. A framework defining this is in place, but it undermined by uncoordinated responses to resource constraints. Among other aspects, this fragmentation makes it difficult to assess the relationship between inputs and outcomes in the education sector (i.e. at the school level, whether better resourced schools do better in terms of teaching/learning and education results, and which inputs make a difference). Given the scarcity of resources, studying more closely the relationship between education inputs and outcomes would be a worthwhile undertaking. This also has implications in terms of predictability and reliability. (ESDP III, 2006:24).

2.7 Budget Theory

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

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

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

parents and students. In other words, it should not be so ambitious that some parents will find it hard to contribute towards catering for the activities and expenses spelt out in the budget.

2.7.1. Budget Monitoring and Control

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

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

2.8 Techniques of School Financial Resources Management

According to Help Age International (2008) the answer ability of decision makers and implementers with regard to budgetary processes at the formulation, approval, implementation and performance review stages to those whose interests are affected by their actions or inactions. Financial resources management for expenditure comes basically from three sources: taxes, external aid and external borrowing. Taxes come directly from the people and aid is given to the government on behalf of the people of Ethiopia. Loans are raised in the name of the population and the whole population will be responsible for repaying them. Thus, the money the

government is spending is not its own but belongs to everyone. This means the government should be accountable not only for how it uses up these resources also for budget outputs and outcome. This makes accountability an important ingredient in a school finance process. Equality and inclusiveness mean ensuring opportunities to maintain and improve the wellbeing of diverse groups in any given social or political setting, in terms of budgetary allocations. School finance should also be governed by the principles of equity and inclusiveness without discrimination. Budget allocations should be fair and just, and should redound to all citizens equally, without discrimination based on gender, ethnicity, social class, age, geography, etc. in particular, vulnerable sectors of society should not be discriminated against in a budget (Help Age International, 2008).

2.9 Reporting management of School Finance Resource

At every level, quarterly, semi-annual and annual work and financial performance reports; and possible solutions will be given.

The quarterly report shall mainly serve the day-to-day management purposes at implementation level. The semi and annual reports shall be the main source of information on progress and achievements of the entire program compared to plans. These shall also serve the sector management at regional and national level as well as the member of the donor community to monitor the progress of the program (ESDP-II, 2002).

2.10 Challenges in managing School Finance Resource

Schools would be held accountable for the transmission of financial rules and regulations, wastage of money and delay of planned educational activities without a reasonable cause. Thus, a regulation should be prepared at regional level allowing schools to fully use their internal revenue without dispensing it to the Woreda finance office. Although schools may have the right to use their internal income for various purposes, it is divisible that the money is managed in such a way that could be successful and support the educational efforts to the government cited in (MoE, 1994 E.C).

In all regions, many training activities were undertaken, in line with decentralization. These training programs have touched a wide range of people: regional, Zonal and woreda expert, KETB members, PSTA members and school leaders. The needs however remain high and many staff does not receive training upon appointment. But, many Zone offices of the emerging regions and their schools do not have sufficient experts to perform their tasks efficiently. The training programs should have helped overcome these technical weaknesses (ESDP- IV).

At the Zone level, planners lack competencies in data collection and analysis, projection and simulation. The pool system for the management of financial resources at the Zone level also requires competencies in the preparing a budget and planning ahead of time to ensure the necessary supplies and equipment for schools are delivered before the beginning of the school year. As they are the actors who are the closest to the Zones and schools being responsible for training woreda education officers; recruiting, training and developing teacher and head teachers; and supporting the woreda offices they need skills in planning data collection, reporting and supervision (Oulai,D. et al (2011). The enrolment surge in access to primary education will, in the foreseeable future, result in rapid growth of the second level of education. If responsibilities such as education finance left completely too sub-national governments, decentralization may produce inequities.

2.10.1. Challenges at the Woreda Level:

Block grants not given to the schools yet and, as a result, the woredas over tasked. Woreda allocations of non-salary budget vary among schools, indicating that a standard unit cost is lacking at present. The rapid rise in enrolment because of school fee abolition and other factors, like school construction and community involvement, has raised other serious challenges. These include crowded classes and overworked teachers, and hence, quality and school discipline problems. Bank in collaboration with UNESCO, 2009 (<http://www.unicef.org/publications/files/abolishing-School-fee-in-Africa.pdf>)

2.10.2. Some challenges at school level

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

The fee-free education policy, school leaders says, has relieved them from the free collection routine, but because the resources they get from woredas are not enough, they have been engaged in the tedious job of project preparation and other fund raising activities to supplement their operational costs. Due to inadequate running cost some schools are levying some de facto capitation fee and some residual fees that up to 30% of the old ones collected at the school level. Internal revenue of some schools in the country is collected by the BOFEDs and considered as part of the treasury rather than flowing the school to use it as an investment supplement to their spending (MoE, 2006:48).

2.11 Financial Resources and Decentralization of Education

As cited in Thomas (2011), according to Mark Robinson (2000) decentralization may be defined as the transfer of education on decision making powers from central government to intermediate authorities, local authorities, and educational institutions. The significance of the transfer varies, ranging from simple administrative decentralization to transfer of regulatory and financial power of greater scope, to the regional and /or local level.

Thomas by citing Rondielli, (1989) gave definition of decentralization as the transfer of responsibility and authority for planning , management and raising and allocation of resources from the central government and its agencies to field unit level of government, semiautonomous public authorities; area wide regional or functional authorities or organizations that are closer to the public to be served and noted that it must be equipped with trained and skilled personal capable of coordinating and integrating their own organizations with other organizations to put decentralization policies in to practice.

2.11.1 Financing Education in Ethiopia

In Ethiopia till the starting of the 20th century, education was exclusively on the hands of the priests and sheiks around the Orthodox Church and the Mosque. Nevertheless, through in the

first decades of the twenty-century education generally left on the hands of the clergy and sheiks. During the regime of Menlike II, proper missionary schools established in different parts the country. The first government sponsored school was also introduced during the Emperor Menelike II in Addis Ababa in 1908. This school was the only government school existed alone until the second school (known as the Teferi Makonnen School) was established during the régime of Emperor Haile Selassie in 1929 (Abir, 1970:48-48). Though, the Italian invaded the country for five years.

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

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

During the earlier and middle periods of the Haile Silesia I regime, after the countries liberation, there was a little doubt that the most pressing problem of the education system of the country was an inadequate budget. The government was adopting three main sources to finance the Ethiopian education system. The first was the budget of the Imperials Ethiopian government obtained from varies tax schemes mainly from agricultural products, which were contributing 95 percent of the national product. However, because of that the government revenue during that period was not showing significant increase from year to year, the education system had been greatly diminished. Later in, 1949, the second source that known as a special tax decided to believe on all the agricultural land of the empire to help finance the free elementary education. The intention was that this especial tax would finance elementary education, while the cost of secondary and higher education would cover by the government budget. Immediately after the implementation of the new tax, however it was founded that the revenue from this source demand to insufficient to cover all the required of the elementary system program. Looking

back to the past 1974, development process, the government made a proclamation regarding to school administration and control with the intention of integrating education with levels of the broad mass and to enhance popular participation in the school's management. The proclamations provide a legal responsibility to each school community to operate school through generating resources from their localities. In spite of this, the government was partly able to maintain most of the recurrent expenditure uncured by all government school system in the country.

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

2.12 Participation of Stakeholder in Education

The term "participation" can be interpreted in various ways, depending on the context. Community participation as a concept focuses on the idea that involving stakeholders in decision making about their communities and broader social issues has important social, economic and political benefits. Community participation is one of the domains of community capacity building. The role of citizens and communities is expressed through three main ways: direct financial or in kind contributions toward the establishment or maintenance of facility, management of schools through the payment of teachers, and citizen voice in the local kebele and woreda councils, to balance the local executive political leadership and service providers are accountable to the community (Jeilu, 2009).

The goal of any kind of activity that attempts to involve community and family's parents' education is to improve the educational delivery so that more children learn better and are well prepared for the changing world.

Maximizing Limited Resources: Learning materials as well as human resources are limited everywhere, particularly in developing countries. The focus has shifted to finding efficient and effective ways to manage existing limited resources. The principles of participation derive from and acceptances that peoples are at the heart of development. They are not only ultimate beneficiaries of development. The rationale behind people participation in development is that

participation strengthens as people behind people's participation in development is that participation strengthens as people's capacities and their efforts to create and sustain the collective growth and development (Nigussie, 2007).

According to Help Age International (2008) participation is the level of involvement of all stakeholders/ actors in the budget process, directly or through legitimate intermediaries. The process of budget preparation, approval, implementation, and review needs the participation of various stakeholders. It is through participation that people's perspectives can be brought to the attention of policy makers. It also allows citizens to hold the government accountable, to identify weaknesses in a budget, to build consensus, and to mobilize the community effectively to meet a budget target.

Participation in a budget process is not a luxury; it is rather a basic right all citizen. It allows members of the community to raise issues of importance to them and, hence, influence budget allocations. It also allows different layers of government to know the most urgent unmet demands of the community. By doing so the government and the community can mobilize resources, provide more equitable distribution of budgetary allocations (without discrimination based on gender, ethnicity, region, rural/urban, and vulnerable groups) and effectively spend the resources. Thus to ensure efficient provision and more equitable distribution of budgetary allocations participation is inessential ingredient in the budget process to ensure efficient provision and more equitable distribution of budgetary allocations.

In many countries, however, the general absence of information on budget issues, especially in Non-technical formats, has seriously hindered the effort of nationals and local organizations to participate in discussion on the distribution of public resources. However, the ability of civil society to participate in the budget discussion is dissatisfied by legal, intuitional, and political barrier.

In all above cases, participation is sharing of activities, make decisions, resources and responsibilities in a certain intervention. Basically, participation is sought to make development intervention successful by using local knowledge, institutions, materials and labor resources and scientific knowledge cited in (Thomas, 2010).

According to Journal of Scientific Research in Education (IJSRE, 2010.) resources International are the basic tools necessary in the effective performance of tasks and for the growth and development of human organizations. Financial resource is a significant resource often assumed to be a part of physical capital. It is actually the basis for the procurement, utilization management and maintenance of all other types of resources. Without a strong financial base, it will be difficult to produce the right types of goods and services in desirable quantity and quality. Since the human economy is a monetary economy, the availability of funds in any organization or institution is vital to its productive process and the quality of its product and service (IJSRE, 2010.). Resources are assets only to those who can identify and effectively employ them for the purpose of achieving clearly defined objectives. This is because resources alone cannot yield additional wealth. They must be drawn upon and put to judicious use to enable them to increase wealth or productivity. Also it was indicated in the same journal that educational resources have been classified into four groups and include: (a) physical resources such as school plants, classrooms, offices, recreational facilities and the entire school ground; (b) material resource include inguinal aids, stationeries, education plans, objectives and prescribed methodology; (c) human resources (both teaching non- teaching staff);and (d) financial resources made up of all monetary input into the education system directed towards the achievement of specified educational objectives.

Good knowledge and the appropriate management of these major classes of resources are vital in the achievement of effectiveness in the resource management in the school system, especially in the present context of global economic crises and a consistent decrease in the federal monitory allocation to education.

2.13 Summary of Review Related Literature

To summarize this review related literature; finance resource is one of the most important and compulsory resource used by all social, economic, political and other organizations and its deployment determines the effectiveness of the resources. Financial resource management is also the skill and science of managing risky assets, as well as explicit and implicit contractual relationships, to create value (Paul, 2008:1). It is an integral part of general educational

management in education system. Financial resource management also involves dealing with problems relating to receiving the maximum revenue available to the school district (Tidell, 1986). According to MoE (2006:31) finance is considered as one important aspect of the policy of overall reforms of the system of education and training of the country. Therefore, it has called the existence of an organization. Financial resource management includes its management principles such as principles of: financial policy development, use of resources, budgeting, accounting etc. These principles are the managerial effectiveness” and “a must-have in every organizational fields culture (Malik, 2001: 65). The principle of financial resource management as other management discipline applies the general principle of planning, organizing, directing, coordinating and controlling money so as to secure the optimum achievement the objective (Mbamba,1992:349).

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1. Research Design

Research design was a plan, structure and strategy of investigation to conceive as to obtain answers to research questions or problems. This plan was the complete scheme or program of the research. It includes an outline of what the investigator will do from writing the hypotheses and their operational implications to the final analysis of data.

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

Under this section data sources; population and sampling procedures which consists sampling techniques, sample size; data collection instruments which were used primary data collection that include structured questionnaire, in-depth interview, and secondary data sources, methods of data analysis are presented.

3.2 Research Methods

Research Method is a style of conducting a research work which is determined by the nature of the problem (Singh, 2006). Thus, in this study the researcher used mixed methods which were both quantitative and qualitative as the leading methods. Quantitative approach was more emphasized because practice and challenges of financial resource management in secondary

schools in the wider area under the study. Furthermore, the qualitative data was employed and incorporated in the study to triangulate the quantitative data.

3.3 The study area

Kaffa zone is found in south western part of south nation, nationalities and people's regional state which is located in the south of Oromia regional state, west of Konta special woreda, North of south Omo zone, North east of western Omo zone, East of Bench sheko zone and South East of Sheka zone. The study area is Kaffa Zone particularly Adiyo Woreda, Gimbo Woreda, Decha Woreda and Bonga town administration. These study areas are selected by purposive sampling out of 12 woredas and five towns administrative of Kaffa zone; because they have real problems which are stated in the statement of the problem. The study would be implemented in selected eight government secondary schools of Kaffa zone. Namely: Kaka, Girazimach phawulos, Boka, Diry, Wushiwush, Awurada, Gedam, and Mera secondary schools.

3.4 Sources of data

In order to get the data both primary and secondary sources were used for collecting data. They are data in which a middle man has come between the original witness and the data consumer. Leedy and Ormrod (2003) described primary data as the most valid, the most illuminating and the most truth manifesting and secondary data as a data derived not from the truth itself, but from the primary data. The primary sources of data were teachers, supervisors, principals; The secondary sources of data were gathered from different reports such as annual financial and budget accomplishments of secondary schools which explaining the school financial resource management in Kaffa Zone.

3.5 Data Collection tools/ Data collection instruments

In this study the major instruments used were questionnaires, semi- structured interview guides, and relevant secondary documents such as printed receipts in schools. There were four main data collection methods. The first was closed and open ended questionnaires were given for teachers to obtain in detail information regarding the effects of resource management activity. The second interview was employed to collect sufficient information from principals and vice principals because researcher anticipates these people have sufficient information on the

challenges of financial resource management in Secondary Schools of Kaffa Zone. The third type of data collecting tool was document analysis from recorded reports of the schools.

3.5.1 Questionnaires

In the structured questionnaire, both close-ended and open-ended questions were prepared to be filled by the teachers and principals. Questionnaires are supposed to be better to get great amount of data from large number of respondents in a relatively shorter time with smallest quantity of cost. The questionnaire is a widely used and useful instrument for collecting survey information, providing structured, often numerical data, being able to be administered without the presence of the researcher, and being comparatively straightforward to analyze (Wilson and McLean,1994 cited in Cohen, 2005). A Questionnaire is used when factual information is desired.

Hence, questionnaires were prepared in English Language and administered to all 134 teacher and 34 principal participants with the supposition that they can understand the language. The questionnaire was consisting of two main parts. The first part was with the general background of the participants. The second part was containing the total number of closed ended and open ended question items that pertain to the basic questions of the study. These questionnaires were prepared by the researcher to collect information from teachers and principals because the researcher believes that they were rich in the information required to accomplish the research.

3.5.2 Interview

The key informant interview guide was prepared by researcher and employed with key persons in the PSTA& KETB.

The purpose of the interview is to get evidences and to gather more information that may not be easily held by the questionnaires. Interview is the most well-used qualitative data collection method (Farzanfar, 2005). So for this study, Semi-structured interview questions were prepared in English language for supervisors to gather more information. And the same question was prepared and administered in Amharic language for PSTA and KETB by researcher because to gather more relevant information by their second language. The reason using semi-structured interview is its advantage of flexibility in which new questions was forwarded during the

interview based on the responses of the interviewee. The interview has similar items on semi structured items with possible flexibility.

3.5.3 Document Analysis

Document analysis is the other essential data collecting instrument. It was used to cross check the correspondence between what respondents responded or said and what they practically did. To determine the internal consistency reliability of the Liker type measures, it was necessary to pre-test the questionnaire before conducting the actual research (Yalow, 2011). Thus, a pilot study was conducted to ensure the clarity of the questions or assess the respondents level of understanding to the content of the questionnaire, and to test the reliability of the questionnaire. In document analysis, document related to the Challenges of school financial Resource management in Secondary Schools of Kaffa Zone both schools and trainees, minutes, modules prepared by trainees, reports written on the financial resource management issues, different government documents like guidelines was analyzed and taken as sources of information. Published and unpublished document reviews are made concerning revenue, expenditure, accounting books in schools.

3.6 Population, Samples and Sampling Techniques

3.6.1 Population of the study

Kaffa Zone has structurally the population of 12 woredas with 5 town administrations, 58 government secondary schools. From these woredas three (Adiyo, Decha and Gimbo) woredas and one town administration (Bonga) were the target areas of the study. Within these three woredas and one town administration there were eight secondary schools consisting population of 333 teachers, 42 secondary school Principals, 8 supervisors, 8 PSTA and 8 KETB members. Totally 399 populations were targeted for this study (ZED, 2013E.C). Based on the above mentioned population data, the following samples were included for study.

3.6.2 Samples and sampling Techniques

In the process of primary data collection, simple random sampling purposive sampling techniques were employed. There are 58 government secondary schools in the Zone. Eight schools were selected using by purposive sampling technique. Because of this, three Woreds

(Adiyo, Decha and Gimbo Woredas) were selected purposively among the twelve Woredas of Kafa Zone. Eight (13.7%) Secondary Schools of kaffa zone were included as sample using purposive sampling technique; because the number of the population pertaining to the required features is small and easily accessible. 34 (81%) Principals and 4 (50%) supervisors were selected by purposive sampling technique from these secondary schools; KETB 8 (100%) and 8 (100%) PSTAs' representatives were selected by drawing lottery.

Regarding teachers, from the total 333 teachers in the Sampled Secondary Schools, 134(40%) of teachers were included by selecting using random sampling technique. Because it takes a small, random serving of the entire population to represent the entire data set, where each member has an equal probability of being chosen. The sample size was determined by using Yemane (1967) formula by considering an estimate of 95% expected significant and giving any particular outcome to be within 5% of marginal error and 95% confidence interval of certainty ($\alpha=0.05$). Based on this assumption, the actual sample size for this study was computed as: -

$$n = \frac{N}{1 + N(e)^2}$$

Where n = sample size

 N = Total size of Teachers, and

 e = acceptance level of error.

$$n = 333 / 1 + 333 (0.0025) = 216 / 1.545 = 134$$

Therefore, n = 134 is the minimum sample size of sample for reliable results. Finally, by using proportional allocation method the researcher decided to take sample members from eight secondary school teachers. These sample members were drawn for data collection using simple random sampling technique. This was summarized in table blow to clarify these data.

Table 1 Population, sample, and sampling techniques

Respondents	Population	Sample	%	Sample technique	Tools
KETB	8	8	100%	Simple random	Open ended
Teachers	333	134	40%	Simple random	Close ended
Principals	42	34	81%	Purposive	Close ended
Supervisors	8	4	50%	Purposive	Open ended
PSTA	8	8	100%	Simple random	Open ended
Total	399	188	47.12%	Simple random& purposive	Open ended& close ended

Sources of data: (Zone Education Department, 2013E.C)

3.7 Procedures of Data collection

As indicated above necessary data for the study were collected using questionnaire, interview and documents. To determine the internal consistency reliability of the Liker type measures, it was necessary to pre-test the questionnaire before conducting the actual research (Yalow, 2011). Thus, a pilot study was conducted to ensure the clarity of the questions or asses the respondents' level of understanding to the content of the questionnaire, and to test the reliability of the questionnaire. The data that would be collected from Kaffa Zone Secondary Schools principals, members of PSTA, school boards, purchasers, teachers are organized. For quantitatively analysis of data, which gathered through questionnaire, the descriptive statistics such as percentage, frequencies, means, and standard deviation used to describe and analyze the data. However, the data, which gathered through interview, analyzed through qualitative method (descriptive) taking respondents idea, as it.

3.8 Methods of data analysis

The raw data which was collected from the field through close ended and a few open ended questionnaire was tallied, organized and structured systematically. Descriptive statistics mainly, cross-tabulations, frequency count, and percentages, mean and weight mean was used by employing SPSS computer software in the presentation, analysis and interpretation of the

findings. Both quantitatively and qualitatively collected data was presented by Concurrent data analyzing methods because mixed method research design was employed. The data gathered through primary and secondary methods and analyzed using both mixed data analysis methods, i.e., for quantitatively analysis of data, which gathered through questionnaire, SPSS software for windows version 26.0 methods used. From descriptive statistics such as percentage, frequencies, means, and standard deviation used to describe and analyze the data. However, the data, which gathered through interview, analyzed through qualitative method (descriptive) taking respondents' idea, as it is. Qualitative method of data analysis was also employed for feedbacks obtained using open ended interview guides.

Frequency was used to determine the response rate of the respondents in the area that mean for school principals and teachers; t-test was used to indicate the significance difference of mean value of the respondents' opinions. The findings of the questionnaires were analyzed in combination of the use of quantitative and qualitative data analysis techniques. Qualitative technique helped the student researcher produce more in-depth and comprehensive information. While quantitative technique helped to ensure high levels of reliability of the data gathered. The data collected through deep questions was tallied, tabulated and filled into SPSS version 26.0 and interpretation done with the help of frequency, mean or standard deviation, and t-test with (t-test critical=3). The interpretation has made for all five-point scale measurement based on the following mean score result. For this, the following parameters were used to scale the responses of respondents during the study. These are <2.50=strongly disagree, 2.50-3.00=disagree, 3.05-3.25=undecided, 3.30-4.00=agree and >4.05=strongly agree and 2.0-2.50 low, 2.51-3.0 medium and 3.1 and above high. A part from this t-test uses to test statistically significant different between the mean scores of the two independent groups of teachers and school principals with significance level at 0.05. On the other hand, the data obtained from the semi-structured interview analyzed qualitatively. The qualitative analysis has done as follows: First, organizing and noting down of the different categories were made to assess what types of themes may come through the instruments to collect data with reference to the research questions. Then transcribing and coding data to make the analysis easy. Also the results were triangulated with

the quantitative findings. Finally, the findings were concluded and suggested recommendation as forwarded.

3.9. Validity and Reliability Issues

Checking the validity and reliability of data collecting instruments before providing to the actual study subject is the core to assure the quality of the data Mallery (2003). So to ensure this, the instruments were developed and survey questionnaire was designed and piloted in kaka secondary school of Kaffa Zone to ask for in-depth information on principal and teacher's contributions on, what is the current practice on financial resource management in secondary Schools in Kaffa Zone. Then, the prepared questionnaires were spread for the sample informants for the pilot study for respondents of kaka secondary school which were not included in the actual study. Based on the respondent's response some improvements were made on the questionnaire to make it clear and relevant to the basic questions, so as to get more valuable information. Therefore, twenty (20) teachers of kaka secondary school were filled the Questionnaires and then the final result of the pilot testing was consulted with advisor before the delivery of data gathering tools. For example, some questions which were found unnecessary were cancelled; some unclear statements were also elaborated. Formerly, the final questionnaire was spread to all participants in the sample. Concerned body may, calculated an internal consistency and reliability by using Cronbach Coefficient of Alpha for the questionnaires to estimate on, what is the current practice on financial resource management in secondary Schools in Kaffa Zone. To assure this, the researchers found the coefficient of Alpha (α) to be 0.76, which is regarded as strong correlation coefficient by (Jackson, 2009). Supporting this, George and Mallery (2003) and Cohen, et al. (2007) also suggest that, the Cronbach's alpha result the reliability coefficient between 0.70- 0.90 are generally found to be internally consistent. The following result in table 2 below indicates the computed reliability coefficient of the pilot study for this thesis.

Table 2 Reliability Test Results with Crombach Alpha

R/ no	Detail description of the title of questionnaire	No. of items	Reliability coefficient
1	The current practice on financial resource management in secondary schools	8	0.8
2	The major challenges of management in secondary school financial resources	9	0.7
3	To assess that the skilled financial professionals to carryout to manage financial resources in secondary schools	6	0.79
6	Average reliability	23	0.76

3.10 Ethical Considerations

The researcher himself is responsible for ethical issues to approach the population and the school communities convincing them that the study is initiated by the researcher himself to improve the education system of the Zone. Thus no data collection movement was done without the acknowledgment of the authority Zone Education Department and school levels. All data was collected after awareness development is given to the respondents at all level. Data collected from all level was analyzed with confidentiality and the result of this study was reported formally to concerned body.

CHAPTER FOUR

4. PRESENTATION, ANALYSIS AND INTERPRETATION OF THE DATA

This chapter deals with two parts. The first part reports on the characteristics of the study population, which includes personal and professional characteristics. The second part presents the analysis of the main features of the practice and challenges of financial resource management in secondary schools of Kaffa zone.

This part of the thesis deals with the presentation analysis, and interpretation of both data gathered through quantitative and qualitative research tools: questionnaire, interview and relevant documents. The school Principals and teachers were responded to closed-ended questionnaire items. The closed-ended items across sub-categories were computed and analyzed using percentage, standard deviation, and mean scores. Percentage was utilized for easy presentation and for comparison of the degree of the prevailing practices and challenges. In addition, items across each category were arranged under the rating scale with five points. These five points scale range from (strongly agree = 5, agree = 4, undecided = 3, disagree = 2 & strongly disagree = 1 and very low= 1, low= 2, moderate= 3, high= 4 & very high). Besides, data from interviews, and document analysis were triangulated to validate the findings.

It focuses on presentation of characteristics of teachers and principals from the eight sample secondary school's respondents used for quantitative information and for qualitative information supervisors, PSTA and KETB who were involved during key informant interview. For quantitative data 176 copies of structured questionnaires were distributed to the respondents of secondary school principals and teachers respectively. Then, the questionnaire was collected. Based on the responses obtained from the respondents the analysis and interpretation of data presented in consecutive tables for each item. Interview also conducted with members and supervisors. The information collected through interview qualitatively described in words in order to give answer for basic research questions set in this study. A total sample of the study was 188 out of total number 134 were teachers, 34 were school principals, 4 supervisors and 16 PSTA and KETB stakeholders in the study schools during the study. Thus, based on the

responses has gotten from the sample respondents, the analysis and interpretation of data presented below each table.

4.1 Characteristics of the study population

Table 3 : Characteristics of Respondents by Sex, Age, Educational level and Work Experiences

No	Characteristics of respondents		Respondents									
			Principals (N=34)		PSTA&KETB (N=16)		supervisors (N=4)		Teachers (N=134)		Total (N=188)	
			F	%	F	%	F	%	F	%	F	%
1	Sex	Female	5	14.7	-	-	-	-	43	32.08	48	25.5
		Male	29	85.2	16	100	4	100	91	67.9	140	74.4
2	Age	20-24	-	-	-	-	-	-	2	1.49	2	1.06
		25-29	2	5.8	-	-	-	-	41	30.6	43	22.8
		30-34	10	29.4	2	12.5	-	-	34	25.4	46	24.5
		35-39	16	47.05	8	50	1	25	33	24.6	58	30.85
		40-44	5	14.7	4	25	2	50	16	12	27	14.3
		>45	1	2.9	2	12.5	1	25	8	6	12	6.38
3	Service years	1-5	-	-	16	100	-	-	12	9	28	14.8
		6-10	2	5.8	-	-	-	-	42	31.3	44	23.4
		11-15	20	58.8	-	-	2	50	53	39.5	75	39.89
		>15	12	35.2	-	-	2	50	27	20.1	41	21.8
4	Educational background	Ma/Ms	2	5.8	-	-	1	25	-	-	3	1.6
		Degree	5	14.7	-	-	3	75	7	5.22	15	7.97
		Diploma	27	79.4	-	-	-	-	125	93.3	152	80.8
		Certificat	-	-	-	-	-	-	2	1.49	2	1.06
		Below certificate	-	-	16	100	-	-	-	-	16	100

Note: F=Frequency %=Percentage

During the study all 188 (134 teachers) in the study areas were used as respondents to generate quantitative information using structured questionnaire prepared for the study. Out

of all respondents used for the study more than three-fifth 140(74.4%) were males and the remaining 48(25.53%) were females. This indicates that the participation of females in secondary schools of Kaffa Zone in teaching profession is low.

Regarding age of the participants: in the age categories of 20-24 years old respondents were 2(1.06%), the participants were in the age categories of 25-29 years old 43(22.87%); 46(24.46%) of them were in between 30-34 years old; 58(30.85%) respondents were in age categories of 35-39 years old; 27(14.36%) respondents between age categories of 40-44 years old; and 12(6.38%) were in age categories of above 45 years old. This indicates that the majority of respondents were mature enough to provide balanced opinions and suggestions regarding the issue under study.

With regard to the work experiences of the respondents, about 28(14.89%) of the respondents have the year between 1-5 years' work experiences and 44(23.4%) of the respondents have 6-10 years' work experiences, 75(39.89%) of the respondents have 11-15 years' work experiences, and 41(21.8%) of the respondents more than 15 years' work experiences in different teaching profession. From these data, one can suggest that most of the groups of respondents were well experienced in the educational activities. This, in turn implies that they had a better understanding about a variety of issues and challenges regarding to the topic understudy.

4.2 Presentation, Analysis and Interpretation of the Results

To confirm findings of the study that data gathered through quantitative methodology, qualitative information was collected towards financial resources management challenges in the selected secondary schools of Kaffa Zone for the study. In order to assess what school's leaders are carrying out, pertinent items were generated in the questionnaire, calling for principals and teachers participants to indicate their level of agreement or disagreement.

4.2.1 The Current Practice in School Financial Resource Managements

During the study effort was made to investigate the current practice of secondary schools in Practice and Challenges of financial resource managements. Financial resource management is relevant to every aspect of a departments business; from the smallest transaction to the largest

programme. Finance considered as one important aspect of the policy of overall reforms of the system of educational and training of the country (MoE, 2006:31).

According to help Age International (2008) participation is the level of involvement of all stakeholders' actors in the budget process, directly or through legitimate intermediaries. Practical budget preparation, approval, implementation, and review needs the participation various stakeholders. It is through participation that people's perspectives can be brought to the attention of policy makers. It also allows citizens to hold the government accountable to identify weaknesses in a budget to build consensus and to mobilize the community effective to meet a budget target. Currently participation in a budget process is not a luxury; it is rather a basis right all citizen. It allows members of the community to raise issues of importance to them and hence, influence budget allocations. This section emphasizes the presentation and discussion of data gathered from respondents on the practices and challenges of financial resource management in secondary schools of Kaffa Zone. Respondents were required to rate the level of their agreement by S Mcleod 2008 cited by 111- Likert scale on the five point Likert Scale item questionnaires ranging from strongly disagree (1) to strongly agree (5) and for other items to which respondents were expected to rate range from very low (1) to very high (5). Accordingly, the questionnaire items were analyzed based on the responses of respondents within a mean value of 1 to 2.50 were Low, from 2.50 to 3.49 were average and from 3.50 to 5.00 mean value were high. Results from open ended items, interview questions and document reviews were also qualitatively analyzed to supplement and triangulate the findings as necessary. The practices and challenges of financial resource management in secondary schools of Kaffa Zone are discussed, presentation, analysis and interpretation of data in the view of the basic questions established.

Table 4 :The Current Practice of Financial Resource Management in Secondary Schools

No	Items	Respondents	N	X	SD	t-v	p-v
1	Members of Schools are well oriented about the financial resource and management	Teachers	134	2.67	.9076	-	.000
		Principals	34	3.35	.9497		
2	Stakeholders are well oriented about the financial resource guideline and management	Teachers	134	1.81	.8449	-	.000
		Principals	34	2.85	1.048		
3	Financial resource document is available in all schools ,education and finance offices	Teachers	134	3.19	.9591	-	.000
		Principals	34	3.97	.8343		
4	PSTA& KETB are empowered to decide their priority needs to spend school budget	Teachers	134	2.86	.9898	-	.000
		Principals	34	4.18	.7165		
5	Budget distribution is fast and timely that schools can spend it in their academic year	Teachers	134	1.79	.8677	.167	.019
		Principals	34	1.76	.6059		
6	Schools use their own bank account for financial activity	Teachers	134	2.82	1.032	-	.000
		Principals	34	3.94	1.099		
7	Schools have skilled financial professionals like accountant, cashier internal audit	Teachers	134	1.51	.5164	4.268	.000
		Principals	34	1.12	.3270		
8	Schools are provided financial and material income and expenditure formats, receipts and vouchers properly	Teachers	134	3.04	.7935	-	.000
		Principals	34	3.79	.8083		
9	Schools use financial and material income expenditure formats, receipts and voucher properly	Teachers	134	3.18	.8027	-	.047
		Principals	34	3.50	.9614		

Direction: X= Mean, SD = Standard Deviation, P-Value at p = 0.05, 1-1.49 = very low, 1.50-2.49 = low, 2.50-3.49 = moderate, 3.50-4.49 = high and 4.50-5.00 = very high.

Ross A., Willson V.L. (2007) an independent samples t-test compares the means of two groups. As described in Table 4 of item 1, participants were asked to rate their agreement level regarding members of schools were well oriented about the school financial resource and management to achieve educational objectives. Regarding this teacher with (X= 2.67, SD=.9076) moderate, that members of schools are well oriented about the school financial resource and management to achieve educational objectives and principals with the (X = 3.35, SD =

.9497) moderate, about the issue. Comparing the two mean deviations, the mean deviations of both groups go down in the same range. Moreover, the computed independent sample t-value = -3.873 and p-value = .000, indicates that, there is significant difference in the response of principals and teachers at $p = 0.05$ confidence level. From this one can conclude that school leadership was not well oriented about the school financing resource and management to achieve educational objectives.

Schools were given autonomy to spend funds on those inputs which they thought were most appropriate, in consultation with a set of MoE guidelines. However, in this model a significant portion of the financial resources were unspent (around 20 percent), especially in small and needy schools, who faced a large administrative burden in processing the budget, compared to larger schools (Deffous et al. 2011:22) Deffous et al. (2011: 22) draw on interview data to suggest that this shows that allocating more budgets to more disadvantaged schools alone is not sufficient; the budgets need to be properly utilized,' with the complexity of the financial guidelines and lack of capacity among teachers and principals constituting a key limiting factor in the effectiveness of the budget for addressing issues of equity of access and quality.

Regarding, the have overtaken training in the proper utilization of budget and running the school finance. Therefore, from the response of the respondents and interview imposed this indicated that well orientation about proper utilization of budget and running the school finance is very import and interview replied as there was gape of utilization like using budget for construction and internal income for transport and other purposes. Therefore, from the document analysis and interviewee we can understand as there was problem at secondary schools that the woreda education office should have to improve the gape.

As indicated in item 2 of table 4, principals and teachers with the ($X = 2.85$, $SD = 1.048$) and ($X = 1.81$, $SD = .8449$) replied moderate and low respectively, that stakeholders are well oriented about the financial resource guideline and management. Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers

were more reliable with their response than principals. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -6.132 and P-value= .000, indicated, there is significant difference in the response of principals and teachers at $p = 0.05$ confidence level between the two groups regarding staff are well oriented about the financial resource guideline and management. From this one conclude that staff was not well oriented about the financial resource guideline and management.

Morzano (2003) points out that leadership should not reside with one individual; a team approach to planning and decision making allows for distributive leadership. While principals in effective schools promote staff collaboration, teachers working with less successful schools, teachers were often left completely alone to plan what to teach, with little guidance from their senior colleagues and little coordination with other teachers (Rutter et al., 1979, p.136). Collaboration activities that do occur in these less successful schools are more socially based and less professionally oriented than the exchanges that occur in schools with more effective instructional teachers.

Moreover, the unique skills of all staff should be recognized and maximized through the use of collaboration team work that allows teacher to learn from and build off each off each other's competencies. For example, the generation school model rearranges teachers' assignment incorporates team based planning to bring shared expertise to teaching activities (Silva, 2009). As staff advance in experience and expertise, their roles should be differentiated to reflect their skills, knowledge and career goals and accomplished teachers should be recognized and provided with continual learning experiences. Teacher's leadership position, including mentors, instructional coaches and school administration, should be available to interested and skilled educators.

With regard to item 3 of table 4, respondents were asked to rate whether or not financial resource guide (printed manual) is available in all schools, education and finance offices, principals' teachers with the mean ($X=3.97$, $SD = .8343$) and ($X= 3.19$, $SD = .9591$)

respectively were high and moderate on financial resource guide (printed manual) is available in all schools, education and finance offices. Comparing their mean deviation, the mean deviation of principals was found to be diverse than teachers implying principals were more reliable with their response than teachers. In effect, the financial resource guide (printed manual) is available in all schools, education and finance offices. The computed independent sample t-value= -4.364 and p value=.000, indicates that, there is significant difference in the response of the two groups at 0.05 level between the two groups, regarding financial resource guide (printed manual) is available in all schools, education and finance offices. Therefore, one can possible to say that financial resource guide (printed manual) is available in all schools, education and finance offices; but practically it was not implemented.

As indicated in item 4 of table 4, principals and teachers with ($X = 4.18$, $SD = .7165$) and ($X = 2.86$, $SD = .9898$) respectively were high and moderate about school PSTA are empowered to decide their priority needs to spend a financial resource. Moreover, the mean deviations of the two groups were difference with each other. Hence, principals were in favor of ensuring the school committee (PSTA) is empowered to decide their priority needs to spend a financial resource in their school. To check whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; t-test= -7.289 and $p = .000$, indicated, there is significant difference in the response of principals and teachers at $p = 0.05$ confidence level. From this one can understand that majority of teachers have not an awareness about school committee (PSTA) are empowered to decide their priority needs to spend a school grant.

Principals can no longer say we best and we will tell the community how schools should be run, the community wants to become involved and wants to know the rational before school decisions made. Parents and community members become offend if the school arbitrarily makes decisions that directly affect them (Begin and Donald, 2001). Therefore, the school principal has to make community participation in areas that concern them. It should not assume, however; school board and PSTA members should invite or be requested to participate in making all decisions. If the decisions are found to be more routine and of academic or professional, they

should not be requested. If done, they may consider it an imposition on them, a waste of time and, passing the buck, (Morphet,1982)

Bruns et al. (2011: 219) claim that many of these programs in developing countries, including those designed to improve quality, emphasize the participatory aspects of school-based management rather than the management aspects, and state that, to be effective, programs need to move beyond participation and involve empowerment of the actors to make decisions that affect core education functions such as teaching and learning. Within this, access to information is vital.

Furthermore, the information obtained from interview and document analysis revealed that principals in favor of ensuring the school committee (PSTA) are empowered to decide their priority needs to spend a financial resource in their school. This ascertained that most respondents were familiar with financial resources plan that was decided by participating stakeholders' priority needs.

As item 5 in table 4, participants were requested to rate budget distribution is fast and timely that schools can spend it in their academic year. Accordingly, principals had the mean value ($X=1.76$) were low and $SD=.6059$ whereas teachers had the mean value of ($X= 1.79$) were low and ($SD= .8677$). Comparing the two mean deviations, the mean deviations of teachers indicated wide range than that principal's response. This implies that principals were more reliable in their response. The computed value of independent sample t-test, $t\text{-value}=.167$ and $p\text{-value}= .019$ indicates there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can possible to say that school budget distribution fast and timely those schools can spend it in their academic year was low.

In support of this idea, according to (Kedir Kelil, 2014), schools need a reliable payment schedule starting the date when the fund will be received. Inappropriate payment installments and/or untimely payments hinder the proper functioning schools. The announced payment schedule must be respected. Where this is not case, head teachers faced with the need to keep their school running may be forced to continue collecting parental contribution or get the

schools or indeed themselves –into debt to cover the costs of teachers, supplies, utility bills etc. Failure to follow a payment schedule and take of information on installment dates and the availability of funds can lead to misunderstandings, tension and suspension among school level actor's vis- a-vis the central administration and its local representatives (Febriany et. al, 2014).

As indicated in item 6 of table 4, participants were asked to rate their agreement level regarding the extent to which schools use their own bank account for school budget, the principals had a mean value of (3.94) were high and a standard deviation of (1.099) and that of teachers mean value of (2.82) were moderate and a standard deviation of (1.032). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the principals were not schools use their own bank account for school grant. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -5.578 and P-value= .000, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that schools cannot use their own bank account for school budget.

In support of the above idea, regarding to, (Niroa et .al, 2014) stated that it may necessary to discuss the possibility of school saving a portion of their allocated funds, through it should be noted that the lack of funds prevents this in many countries. The method chosen to monitor the use of school budget can provide greater or lesser flexibility to schools in terms of their financial management. Saving can enable schools to make larger investments later on to purchase what they actually need. The option to save implies that the allocation of the budget is not conditional on spending the total amount of the previously received budgets, which is the in certain countries.

Furthermore, the information obtained from interview and document analysis revealed that bank account is available in all schools. But in most of the schools did not have the availability of bank system in their surrounding environment. Therefore, one can possible to say that school budget bank account is available in all schools; but it was not practically implemented.

The table 4 in item 7, shows views of the participants regarding schools have skilled human resource like accountant, cashier internal audit, the principals had a mean value of ($X=1.12$) were very low and a standard deviation of ($SD= .3270$) and the same as that of teachers gave the mean value of ($X= 1.51$) very low and a standard deviation of ($SD= .5164$). Comparing their mean deviation, the mean deviation of teachers was found to be with lesser range than principals implying that, teachers were more reliable than principals. As the calculated t-value= 4.268 and p-value= .000 witnessed that there is significant difference in the responses of the two groups at $p= 0.05$ confidence level. Hence, one can infer that, there were no skilled human resources like accountant, cashier internal audit at schools' level in the study area. This indicates that even though the management was being implemented by the respective school principals and the involvement of school committees.

As all of the interviewee replied about how competent were finance offices to carry out accounting work, auditing and reporting of educational finance on a regular base, there were no financial person in the schools and the school budget were leaded by school principals. So the school principals were not trained with the financial affairs that made them not to carry out accounting work, auditing and reporting of educational finance on a regular base. This was the major factor that hinder the school budget not manages properly.

The table 4 item 8, describes about the schools provided financial and material income and expenditure formats, receipts and vouchers properly in their schools. As presented, the respondents were asked to rate principals with the mean score of ($X= 3.79$, $SD = .8083$) were high that the schools provided financial and material income and expenditure formats, receipts and vouchers properly. Similarly, teachers with the mean value of ($X= 3.04$, $SD= .7935$) were moderate. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -4.900 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the schools provided financial and material income and expenditure formats, receipts and vouchers in their schools.

Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102).

As presented on item 9 of table 4, the respondents were asked to rate about the schools use financial and material income expenditure formats, receipts and voucher properly. The principals with the mean score of ($X= 3.50$, $SD = .9614$) were high that the schools use financial and material income expenditure formats, receipts and voucher properly. Similarly, teachers with the mean value of ($X= 3.18$, $SD= .8027$) moderate. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -1.997 and p-value= $.047$ shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the schools use partially financial and material income expenditure formats, receipts and voucher.

4.2.2The Major Challenges of Management of Financial Resource in Schools

In this study one of the basic questions to be researched was “What are the major challenges of management of financial resource in secondary schools?”

Regarding this basic question, the respondents were asked about the reasons that might hinder finance management in their respective schools. To this end, here under list of items generated in the questionnaire, asking for principals and teachers participants to point out their views.

Table 5 The Major Challenges of Management of Financial Resource in Schools

No	Items	Respondents	N	x	SD	t-v	p-v
1	Lack of the financial resources management skill on the part of principals	Teachers	134	3.45	1.307	1.372	.172
		Principals	34	3.12	1.008		
2	Inappropriateness of good financial resource plan in the school	Teachers	134	3.98	.8583	9.950	.000
		Principals	34	2.26	1.053		
3	Lack of internal controlling systems in financial resource	Teachers	134	3.86	.9667	8.130	.000
		Principals	34	2.26	1.214		
4	Lack of training for financially responsible bodies.	Teachers	134	4.08	.7952	-2.914	.004
		Principals	34	4.50	.5075		
5	The schools lack timely auditing practices.	Teachers	134	4.36	.5673	-.227	.269
		Principals	34	4.38	.4933		
6	There is misuse and abuse of financial resource and managements.	Teachers	134	3.76	.9747	5.889	.000
		Principals	34	2.59	1.258		
7	Inadequacy and incompetence of accountants in the schools	Teachers	134	4.40	.5896	-2.504	.013
		Principals	34	4.68	.4749		
8	Delays of school budget from woreda to the schools	Teachers	134	2.47	.8012	-.724	.005
		Principals	34	2.59	1.018		
9	Lack of professional support and follow up from the woreda	Teachers	134	3.75	1.148	-.492	.131
		Principals	34	3.85	1.048		
10	Lack of stakeholders participation on budget preparation and execution	Teachers	134	3.30	1.011	-.572	.288
		Principals	34	3.41	1.104		
11	The annual budget for school is not enough for accomplishing academic year	Teachers	134	3.80	1.102	-3.233	.001
		Principals	34	4.44	.7046		

NB: X= Mean, SD= Standard Deviation, P-Value at p= 0.05, 1-1.49= strongly disagree, 1.5-2.49= disagree, 2.5-3.49= undecided, 3.5_4.49= agree and 4. 50-5.00= strongly agree.

In this study, in item 1 of table 5, participants were asked to rate whether or not shortage of the financial resource management skill on the part of principals. Accordingly, principals with the mean score (X= 3.12) and standard deviation (SD= 1.008) were undecided. Likewise, teachers with the mean value (X= 4.45) and standard deviation (SD= 1.307) were agree about there is shortage of the financial resource management skill on the part of principals. Comparing their

mean deviations, the mean deviation of that of principals and teachers were closer to each other. The computed independent sample t-value= 1.372 and p-value= .172, indicates that, there is no significant difference in the response of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is shortage of the financial management skill on the part of principals at sampled primary schools.

According to Ojo and Olaniyan (2008), the school principals must work with the staff to determine which supplies and facilities are needed for the attainment of educational objectives. He also plans with the staff for effective use of financial resources and other existing supplies.

However, when implemented in contexts with a lack of decision-making capacity and conflicting incentives, financial resource managements may in fact result in an inefficient and ineffective use of resources (Hanushek et al. 2011). In addressing this, evidence suggests that there are a small number of basic contextual preconditions for financials resources to be effective. These include the following: a) School- based educators and community members must be supported to understand school based management and education finance processes; b) School leaders must be willing to share responsibility with parents and community members in capacity building activities; c) Parents and community members require sufficient capacity to make informed investments likely to reform education.

Interviewer-8 said that: “Concerning how effective are the school principals in terms of school financial administration. But the training given by woreda education office was not satisfactory due to shortage of budget and lack of training materials. As the result, school principals were not trained with the financial affairs that made them not to carry out accounting, auditing and reporting of educational finance on a regular base. This was the major factor that hinder the school finance not manages properly.”

The table 5 describes about inappropriateness of good financial plan in the school. As presented on table 5 of item 2 respondents were asked to rate principals with the mean score of ($X= 2.26$, $SD= 1.053$) were disagree that the inappropriateness of good financial plan in the schools. Similarly, teachers with the mean value of ($X= 3.98$, $SD= .8583$) were agree. Comparing their

mean deviations, the mean deviations of that of teachers showed with more range than principals implying, teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= 9.950 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that the inappropriateness of good financial plan in the schools.

This perception was supported by UNESCO (1992) which indicated that the success of a plan requires the involvement of all concerned bodies. In the context of the secondary schools, principals, department heads, school support staffs' supervisors and the community (KETB& PSTA) should participate in financial resources planning to achieve the desired educational objectives of the school.

Furthermore, the information obtained from interview and document analysis revealed that Inappropriateness of good financial plan in the school. This ascertained that most respondents were familiar with school financial plan that prepared on the bases of the priority and guidelines were unsatisfactory.

The table 5 describes about there is lack of internal controlling systems in financial resource in their schools. As presented on item 3 of table 5 respondents were asked to rate principals with the mean score of ($X= 2.26$, $SD = 1.214$) were disagree that there is lack of internal controlling systems in their schools. Similarly, teachers with the mean value of ($X= 3.86$, $SD= .9667$) were agree. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying, teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= 8.130 and p-value= .000 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is lack of internal controlling systems in their schools' financial resource management.

The internal controlling system comprises a system of procedures and methods with the objective to assure compliance with the principles of legality, transparency, efficiency, effectiveness and management economy. Related to internal control, the internal auditing appears which provides autonomous assessment of financial management and control systems as well as counseling to the school leaders on how to improve their efficiency. In addition, this means a great risk for incorrect and ineffective management as well as unintended use of public financial resources (Tatiana, 2000:153).

As presented on item 4 of table 5, the respondents were asked to rate about lack of training for financially responsible bodies. The principals with the mean score of ($X= 4.50$, $SD = .5075$) were strongly agree there was lack of training for financially responsible bodies. Similarly, teachers with the mean value of ($X= 4.08$, $SD= .7958$) agree. Comparing their mean deviation, the mean deviation of both respondents was found to be the same range. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.914 and p-value= .004 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that there was lack of training for financially responsible bodies.

But the school principals, concerned administrative staff, teachers, storekeeper and any other members of the staff in the school shall necessarily know what resources are required and how these resources are managed and utilized to serve the students. The financial resource management needs the ability competence and commitment of all concerned bodies and the principal management's skill in particular have great role for better achievements of educational objectives. Regarding this Mbamba (1992:151), states, that to effectively and efficiently achieve complex educational tasks, managers have to equip with technical skills and knowledge in Planning and use of resource earmark for the realization of educational objectives.

The Interviewer 5 said that: "It seems that the participation of short training for the school finance person's in the proper utilization of budget and running the school finance was poor.

Therefore, from the data obtained it seems that the training for using school finance was below the average.”

Concerning table 5 item 5, respondents were asked to rate whether or not there is the schools lack timely auditing practices, principals with the ($X = 4.38$, $SD = .4933$) were agreed and teachers with the ($X = 4.36$, $SD = .5673$) were agreed there is the schools lack timely auditing practices. Comparing their mean deviations, the mean deviations of that of principals showed with more range than teachers, implying principals were more reliable with their response than teachers. As presented in the table 4, the computed t-test of $t\text{-value} = -.227$ and $p\text{-value} = .269$ indicates there is no significant difference of the responses of respondents at $p = 0.05$ levels. From this one can understand that there are the schools lack timely auditing practices.

There is a risk that support for budgeting and monitoring will focus on compliance with processes, rather than on effective resource management; Involving stakeholders in decisions about spending and the follow-up review of outcomes; Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102). Snilstviet et al. (2016: 40) report that most school-based management programs include a capacity-building component targeted at different school stakeholders, e.g. orientation workshops and seminars on financial management, project planning and/or the development of school improvement plans.

As indicated in item 6 of table 5, participants were asked to rate their agreement level regarding there is violation of school finances rules and regulations, the principals had a mean value of ($X=2.59$) were undecided and a standard deviation of ($SD=1.258$) and that of teachers mean value of ($X=3.76$) were agree and a standard deviation of ($SD=.9747$). Comparing the two deviations, the mean deviation of that of teachers showed more range than principals implying teachers were more reliable with their response than principals. Thus, there were violation of the school finances rules and regulations in the schools. Moreover, to check whether there is

significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= 5.889 and P-value= .000, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that there is violation of school finances rules and regulations in the schools.

Dereje Kebede (2006) indicated that, the purchasing processes may vary according to the rules and regulations a country follows. Its basic aim is to ensure that what is needed is made available when it is required. The materials to be bought should conform to the established standards and more of instructions. In addition, Dobler, (1971) stated that, materials should be purchased as per the specifications in the quotation approved by the purchase committee, the requirements of the institution and within the fund available for the purpose. Besides, Chapman and Arnold (2004) states that the function of purchasing is much broader and, if it is to be carried out effectively, all concerned individuals in the organization are to be involved.

The table 5 describes about the inadequacy and incompetence of accountants in their schools. As presented on item 7 of table 5, respondents were asked to rate principals with the mean score of ($X= 4.68$, $SD = .4749$) were strongly agree that the in the schools. Similarly, teachers with the mean value of ($X= 4.40$, $SD=.5896$) were agree. Comparing the two deviations, the mean deviation of that of teachers showed less range than principals implying, principals were more reliable with their response than teachers. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.504 and p-value= .013 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can conclude that inadequacy and incompetence of accountants in their schools.

On the other hand, interviewee - 4: had told that their school had not qualified and skilled financial personals. That made the practice of school grant management was takes place on hands of the principals. They informed that the qualified and skilled financial personals were the main problem. In order to solve the problem worda education office should have employee the

qualified and skilled financial personals to manage the school finance and other financial resources to be at expected level.

As indicated in item 8 of table 5, participants were asked to rate their agreement level regarding delays of school budget from woreda to the schools, the principals had a mean value of (2.59) were undecided and a standard deviation of (1.018) and that of teachers mean value of (2.47) were disagree and a standard deviation of (.8012). Comparing the two deviations, the mean deviation of that of principals showed more range than teachers implying, principals were more reliable with their response than teachers. Thus, there were delays of school budget from woreda to the schools. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -.724 and P-value= .005, indicated, there is significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that Woreda delays the school budget to the schools.

Concerning table 5 item 9, respondents were asked to rate whether or not there is lack of professional support and follow up from the woreda, principals with the ($X = 3.85$, $SD = 1.048$) were agreed and teachers with the ($X = 3.75$, $SD = 1.148$) were agreed, there is lack of professional support and follow up from the woreda. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were less reliable with their response than principals. As presented in the table 4, the computed t-test of t-value=-.492 and p-value= .131 indicates there is no significant difference of the responses of respondents at $p= 0.05$ levels. From this one can understand that there were lack of professional support and follow up from the woreda.

In item 10 of table 5, participants were asked to rate whether or not there is lack of stakeholders' participation on budget preparation and execution. Accordingly, principals with the mean score ($X= 3.41$) and standard deviation ($SD= 1.104$) were undecided. Likewise, teachers with the mean value ($X= 3.30$) and standard deviation ($SD= 1.011$) were undecided about there is lack of stakeholders' participation on budget preparation and execution. Comparing their mean

deviations, the mean deviation of that of principals and teachers were closer to each other. The computed independent sample t-value= $-.572$ and p-value= $.288$, indicates that, there is no significant difference in the response of the two groups at $p= 0.05$ confidence level. From this one can conclude that there is lack of stakeholders' participation on budget preparation and execution in primary schools.

This perception was supported by UNESCO (1992) which indicated that the success of a plan requires the involvement of all concerned bodies. In the context of the secondary schools, principals, department heads, school support staffs' supervisors and the community (PSTA& KETB) should participate in all financial affairs.

In support of this idea, the interview 1: the information obtained from interview and document analysis revealed that "most of the time principals do the activity of coordination and communication among the stakeholders (KETB& PSTA) during educational resource purchasing alone without the participation of staff members to be involved in the process."

With regard to item 11 of table 5, principals and teachers with the ($X = 4.44$, $SD = .7046$) and ($X = 3.80$, $SD = 1.102$) respectively were agreed on the annual budget for school is not enough for accomplishing academic year. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more consistent with their response than principals. To check whether there is difference with their responses, independent sample t-test was computed. As the data the t-value= -3.233 and p-value= $.001$ shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can understand that the annual budget of educational resource for accomplishing academic year is not enough in the study area.

In line with this, as known the school finance sources are schools' internal income, block grant, school grant and community contribution. Since the school budget is dependent on the number of student the school annual revenue is very low. One case that leads school to have low budgeting system is the expansion of primary and secondary school. According to MOE,

(1994), the priority for government financial support will be up to the completion of general secondary schools.

Furthermore, the information obtained from interview and document analysis revealed that yearly school budget cash paid to school did not sufficient to fill financial gap. So that respondents reported that the schools were not planned enough yearly budget for buying different laboratory chemicals, reference books and students desk adequately.

Generally, the findings of the study show that lack of trained, experienced and skilled human power in schools lead the financial resource managements to be corrupted and abused. This is also another challenge to the financial resource managements in schools.

4.2.2 The effective skilled human power to manage schools financial resource

Finance is the major input to achieve the set educational plane and goals. So, skilled human power is obligatory to attain the plan and objectives of education. However, currently most of the schools do not have the skilled human power and the necessary experience to manage the capital and recurrent budget (Admass Colleges, 2007). Below list of items generated in the questionnaire, asking for teachers and principals participants to point out their views on the skilled human power to manage schools finance resource.

Table 6 The effective skilled human power to manage schools financial resource

No	Item	Respondents	N	\bar{X}	SD	t-v	p-V
1	Effective trainings have given to raise the management of school budget	Teachers	134	3.12	1.055	-	.032
		Principals	34	3.56	1.078	2.16	
2	The stakeholders have to check skills on financial documents	Teachers	134	3.57	.7792	-	.001
		Principals	34	3.59	1.104	.083	
3	Trainings can bring change in your school finance.	Teachers	134	2.57	1.210	-	.000
		Principals	34	3.76	1.075	5.23	

4	In your school purchasing is carried out according to the guideline	Teachers	134	3.15	1.080	-	.037
		Principals	34	3.59	1.104	2.11	
5	School furniture, lab. Equipment and other goods purchased on the bases of their quality.	Teachers	134	3.90	.5864	.617	.001
		Principals	34	3.82	.9365		
6	School is regularly carrying out the financial sharing experience and implementation reports to the staff members and student parent.	Teachers	134	3.84	.7742	1.25	.016
		Principals	34	3.65	.9811		
7	Your school is carrying out auditing skillfully.	Teachers	134	1.89	.9550	-	.006
		Principals	34	2.41	1.104	2.76	
8	School principals are managing school finance effectively.	Teachers	134	2.78	1.014	-	.159
		Principals	34	3.06	1.013	1.41	
9	Your school is regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually	Teachers	134	2.87	1.140	-	.255
		Principals	34	3.12	1.008	1.14	

NB: X= Mean, SD= Standard Deviation, P-Value at $\alpha=0.05$, 1-1.49=strongly disagree, 1.5-2.49=disagree, 2.5-3.49=undecided, 3.5_4.49=agree and >4.5 =strongly agree.

The table 6 describes about effective training have given to raise the management of school budget in their schools. As presented on item 1 of table 6, respondents were asked to rate principals with the mean score of ($X = 3.56$, $SD = 1.078$) were agreed that the effective training have given to raise the management of school budget. Similarly, teachers with the mean value of ($X = 3.12$, $SD = 1.055$) were undecided. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more reliable with their response than principals. To check whether there is difference with their responses; independent sample t-test was computed. As the data the t-value= -2.16 and p-value= .032 shows there is significant difference between with the responses of the two groups at $p = 0.05$ confidence level. From this one can conclude that the effective training has given to raise the management of school budget in the study area.

Concerning table 6 item 2, respondents were asked to rate whether or not the stakeholders have to check skills on financial documents, principals with the ($X = 3.59$, $SD = 1.104$) were agreed and teachers with the ($X = 3.57$, $SD = .5792$) were agreed the stakeholders have to check skills on financial documents. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. As presented in the table 5, the computed t-test of t-value= -.083 and p-value= .001 indicates there is significant difference of the responses of respondents at $p = 0.05$ levels. From this one can possible to say that stakeholders were following up and checking financial documents were low in the study area.

There is a risk that support for budgeting and monitoring will focus on compliance with processes, rather than on effective financial resource management; Involving stakeholders in decisions about spending and the follow-up review of outcomes; Ensuring there are documented processes in place for carrying out decisions about expenditure and subsequently auditing what has been done to ensure compliance. Most specifically, training appears to be an important element of any school-based management reform (Carr-Hill et al. 2016: 84; Bruns et al. 2011:102).

Table 6 item 3 shows views of the participants regarding the training can bring change in your school finance. The principals had a mean value of (3.76) were agreed and a standard deviation of (1.075) and that of teachers had a mean value of (2.57) were undecided and a standard deviation of (1.210). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the training can bring change in your school finance significant difference between with their response, t-test was computed. Therefore, as the computed independent sample; t-value= -5.23 and P-value= .000, indicated, there is no significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can possible to say that the training can bring change in your school finance in the study area.

As indicated in item 4 of table 6, participants were asked to rate their agreement level regarding the school purchasing is carried out according to the guidelines, the principals had a mean value of (3.59) were agree and a standard deviation of (1.104) and that of teachers mean value of (3.15) were undecided and a standard deviation of (1.080). Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the school purchasing is carried out according to the guidelines. Moreover, to check whether there is significant difference between with their response, t-test was computed. Accordingly, as the computed independent sample; t-value= -2.11 and P-value= .037, indicated, there is no significant difference in the response of principals and teachers at $p= 0.05$ confidence level. From this one can understand that the school purchasing is carried out according to the guidelines.

Schools were given autonomy to spend funds on those inputs which they thought were most appropriate, in consultation with a set of MoE guidelines. However, in this model a significant portion of the financial funds were unspent (around 20 percent), especially in small and needy schools, who faced a large administrative burden in processing the fund, compared to larger schools (Deffous et al. 2011:22) Deffous et al. (2011: 22) draw on interview data to suggest that this shows that allocating more funds to more disadvantaged schools alone is not sufficient; the funds need to be properly utilized,' with the complexity of the financial

guidelines and lack of capacity among teachers and principals constituting a key limiting factor in the effectiveness of the funds for addressing issues of equity of access and quality.

With regard to item 5 of table 6, principals and teachers with the ($X = 3.82$, $SD = .9365$) and ($X = 3.90$, $SD = .5864$) respectively were agreed on the school furniture, lab. Equipment and other goods purchased on the bases of their quality. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer to each other. To check whether there is difference with their responses, independent sample t-test was computed. As the data the t-value= -617 and p-value= .001 shows there is significant difference between with the responses of the two groups at $p= 0.05$ confidence level. From this one can understand that the school furniture, lab. Equipment and other goods purchased on the bases of their quality.

Amare (1999) stated that the scarcity of educational material in the required quality, quantity and underutilization of the existing resource are some of the most essential factor that affect the accomplishment of the educational objectives.

With regarding to the response of interviewer -7 about goods and stationary purchased by school budget was good quality, therefore most of the respondents said that goods and stationary purchased by schools were not good quality. And some other respondents agreed that the quality of purchased goods and stationary was based on purchasers' capacity to check the quality of goods and stationary materials. The school principals should select experienced personals in order to purchase the quality of goods and stationary materials.

With respect to item 6 of table 6, participants were requested to indicate whether or not school is regularly carrying out the financial sharing experience and implementation reports to the staff members and student parent. As stated the two mean scores i.e. principals ($X= 3.65$, $SD= .9811$) and teachers ($X= 3.84$, $SD= .7742$) were agree about school is regularly carrying out the financial sharing experience and implementation reports to the staff members and student parent. Comparing their mean deviations, the mean deviation of that of principals and teachers were closer range to each other. Thus, the school is regularly carrying out the financial sharing experience and implementation reports to the staff members and student parent. To check

whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; $t\text{-test} = 1.247$ and $p = .016$, indicated, there is significant difference in the response of principals and teachers at 0.05 confidence level. From this one can understand that school is regularly carrying out the financial sharing experience and implementation reports to the staff members and student parent.

As indicated in table 6 of item 7, participants were requested to describe whether the schools were carrying out auditing skillfully. Accordingly, the principals had a mean value of ($X = 2.41$) were disagree and a standard deviation of ($SD = 1.104$) while that of teachers gave the mean value of ($X = 1.89$) were disagree and a standard deviation of ($SD = .9550$). Comparing the two deviations, the mean deviation of both groups closer to equal range indicating both respondents disagree on the premise i.e. the schools were carrying out auditing skillfully. The computed independent sample $t\text{-value} = -2.764$ and $p\text{-value} = .006$, indicates that, there is significant difference in the response of the two groups at $p = 0.05$ confidence level. From this one can possible to say that the schools were not carrying out auditing skillfully.

On the other hand, Interviewer-3 reported that: “In case of the practice of auditing in their school skillfully, most of the interviewee replied that due to the practices of auditing their school budget poorly by professionally qualified finance officers were low. This shows the schools budget did under the low level implementation and management. In the case the school budget should be audited by slandered professionally qualified and enough skilled finance auditors frequently.”

Concerning table 6 item 8, respondents were asked to rate whether or not the school principals are managing school finance effectively, principals with the ($X = 3.06$, $SD = 1.013$) were undecided and teachers with the ($X = 2.78$, $SD = .1014$) were undecided the school principals were managing school finance effectively. Comparing their mean deviations, the mean deviations of that of teachers showed with lesser range than principals implying teachers were more reliable with their response than principals. As presented in the table 6, the computed $t\text{-test}$ of $t\text{-value} = -1.41$ and $p\text{-value} = .159$ indicates there is no significant difference of the responses

of respondents at $p= 0.05$ levels. From this one can understand that the school principals were not managing school finance effectively.

With respect to item 9 of table 6, participants were requested to indicate whether or not schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. As stated the two mean scores i.e. principals ($X= 3.12$, $SD= 1.008$) and teachers ($X= 2.87$, $SD= -1.140$) were undecided about the schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. Comparing the two deviations, the mean deviation of that of teachers showed lesser range than principals implying teachers were more reliable with their response than principals. Thus, the principals were regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. To check whether there is statistically significant difference between with their response, t-test was computed. As the computed independent sample; t-test= -1.14 and $p= .255$, indicated, there is no significant difference in the response of principals and teachers at 0.05 confidence level. Form this one can understand that the schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually were shown as low.

Generally, the findings of the study show that lack of trained, experienced and skilled human power in schools lead the financial resource managements to be corrupted and abused.

As reported by the respondents, key informants, and document analysis show the major challenges of financial resource managements in study schools are:

- ✓ Lack of skilled manpower who training in financial management
- ✓ Delay of budget to schools on time
- ✓ Lack of participation and transparency on school finance to stakeholders
- ✓ Lack of internal and external auditing system skillfully;
- ✓ Engagement of school management on different duties and poor attention towards financial resource management;

- ✓ Lack training to stakeholders on financially management system on timely basis and sustainable ways
- ✓ The working participation of untrained personnel currently in the financial activities;
- ✓ No planning and performing the school financial activities together with stakeholders;
- ✓ Not submitting the managed finance report to responsible bodies on timely basis;
- ✓ Lack supports from members of KETB and PSTA from zone education department on timely bases;
- ✓ Lack of team work approach according to finance management among KETB, PSTA and school principals;
- ✓ School management committee taking financial works as supplementary work and not priority to it as independent work;
- ✓ Interferences of school principals in all works in multiple tasks here and there;

CHAPTER FIVE

SUMMARY OF FINDINGS CONCLUSION AND RECOMMENDATIONS

The purpose of this study was to investigate the practice and challenges of financial resource managements in secondary schools of Kaffa Zone.

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

5.1 Summary of Finding

The success of school can center on the quality of its financial resource management. Sound financial management ensures that schools resources are effectively used to achieve a schools' mission and its school improvement plan (SIP) and school development plan (SDP).

In line with this, the study has raised questions related with the objectives of the study. It asked;

1. What is the current practice on financial resource management in secondary schools?
2. What are the major challenges of financial resource management in secondary schools?
3. How effective are the skilled human power to manage their financial resources?

And possible solution to be recommended to minimize the critical challenges for effective management of financial resource in schools.

To answer the above questions descriptive survey design was employed. To this effect, the study was conducted in eight government secondary schools from the sampled one administrative town and three Woredas. A total of 134 teachers and 34 principals were selected by using simple random sampling and purposive sampling techniques respectively. To triangulate the data obtained from principals and teacher questionnaires were held and interview was also held with 4 cluster supervisors, 8 PSTA and 8 KETB purposefully sampled members. Both quantitative and qualitative data collected from different sources were arranged, organized and presented in a way to properly answer the research questions. The closed-ended items across sub-categories were computed and analyzed using frequency, percentage, mean scores and standard deviation.

As the percentage used to analyze the background information, the mean and standard deviation served as the basis for interpretation of the data as well as to summarize in simple and understandable way. Apart from this, t-test was used to test statistically significant difference between the mean scores of the two independent variables (principals and teachers). The existing response difference was tested at 0.05 significant levels. Data obtained from the, one-to-one interview and document analyses were analyzed through narration and triangulation.

In this regard, related literature from local and international sources was reviewed, and primary data was collected using interviews, and analysis of documents. Accordingly, the data from various sources with different data collection methods were critically discussed. The quantitative data gathered through structured questionnaire reveal the following major findings towards financial resource management challenges in secondary eight schools of Kaffa zone.

5.1.1 The current practice of financial resource management in secondary schools

- ☞ As the finding of the study reveals that majority of respondents confirmed that members are well oriented about the school financial resource management in their secondary schools were low. Therefore, one can possible to say that members are not well oriented about the school financial resource management in the study area.
- ☞ Regarding the school budget distribution is fast and timely that schools can spend it in their academic year was low. Hence, one can deduce that distribution of school budget cannot fast and timely that schools cannot spend it in their academic year for school improvement in secondary schools of Kaffa zone. So they must use to the next budget year.
- ☞ As the finding of the study reveals that majority of respondents confirmed that the schools use their own bank account for school budget were low. Hence, one can possible to say that schools do not use their own bank account for school budget. They used by traditional method.
- ☞ The majority of teacher, principals and interview respondents responded that regarding schools have not skilled financial professional like accountant, cashier internal audit

were very low. However, one can understand that the schools have not skilled human resource like accountant, cashier internal audit.

- ☞ As presented in the study and the findings obtained from participants' questionnaires, interview and document review asserted that schools use financial and material income expenditure formats, receipts and voucher properly was low. Therefore, from the above analysis, it can be concluded that the schools did not use financial and material income expenditure formats, receipts and voucher properly.

5.1.2 The major challenges of management of financial resource in secondary schools

- ✓ As the finding of the study reveals that majority of respondents confirmed lack of the financial resources management skill on the part of principals was undecided. From this, one can conclude that there is lack of the school financial resources management skill on the part of principals at sampled secondary schools of Kaffa zone.
- ✓ As the finding of the study reveals that majority of respondents confirmed that they agree about inappropriateness of good financial plan in the schools. From this, one can understand that the inappropriateness of good financial plan in the secondary schools.
- ✓ Concerning there is lack of internal controlling systems in financial resource in schools; findings were show that respondents agreed about the issue. From this one can conclude that there is lack of internal controlling systems in financial resource in the schools.
- ✓ As presented in the study and the findings obtained from participants on questionnaires and interview asserted that there is lack of training for financially responsible bodies were strongly agreed. Hence, it was possible to say that training for financially responsible bodies were poor.
- ✓ According to inadequacy and incompetence of accountants in the schools; the interview and questionnaires participants were strongly agreeing with the issue. From this idea, one can understand that inadequacy and incompetence of accountants in their schools was the main problem they raised.

- ✓ With regarding to lack of professional support and follow up from woreda, the response of the respondents was agreeing with the issue on study. From this one can understand that the professional support and follow up from the woreda was low.
- ✓ The majority of the responds revealed that the annual budget for school is not enough for accomplishing academic year educational activities were agreed. Therefore, it was possible to say that the annual budget for school is not enough for accomplishing academic year educational issues.

5.1.3 The effective skilled human power to manage the schools financial resource

The following are the findings about the effective are the trainings given to raise the management of the school financial resources.

- ☞ As the finding of the study reveals that majority of respondents confirmed, the schools carrying out auditing skillfully were low. Therefore, from the above analysis, it can be concluded that the schools cannot carry out auditing skillfully in the study area.
- ☞ Accordingly, majority of respondents confirmed that the school principals are managing school finance effectively were undecided. However, one can understand that the school principals are not managing school finance effectively.
- ☞ The majority of teacher, principals and interview respondents asserted that regarding schools regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually was undecided. However, it is possible to understand that, schools did not have experience and skill to send regularly report the financial expenditure to the concerned body monthly, quarterly, semiannually and annually.

5.2 Conclusions

Based on the major findings derived from the interpretation of the data collected through interview, questionnaire, and document analysis, the following conclusions are made:

- ✓ This study found in those activities which focus on members is not well oriented about the school financial and management. Therefore, one can possible to say that shortage of member orientation about the school finance and management was the problem in administration of school budget and other financial resources in the study area.
- ✓ As we perceived from the major findings, the distribution of school budget cannot fast and timely and schools cannot spend it in their academic year for school improvement in secondary schools of Kaffa zone. This implies the distribution of school budget was fast and timely that hinders schools not to spend it in their academic year for school performance.
- ✓ As the finding of the study reveals that, schools do not use their own bank account for school budget; schools have not skilled human resource like accountant, cashier internal audit, schools did not use financial and material income expenditure formats, receipts and voucher properly. As the result, secondary school of Kaffa zone fail to manage educational financial resources. To achieve educational objectives and to plan towards the efficient use of available financial resources properly.
- ✓ The study identified the major challenges face school leaders managing the school budget includes: shortage of the school funds management skill on the part of principals, inappropriateness of good financial plan in the secondary schools, lack of internal controlling system in the schools finance resources, inadequate training for financially responsible bodies, As the result all interviewed participants & document analysis confirmed that principals were more focused on only instructional activities. Therefore, it can be concluded that unless those factors affecting managing educational finance resources implementation were improved, the goal of managing school budget will not be achieved.

- ✓ As revealed by the majority of the respondents, the major challenges which hinder the school financial resource management practice were absence of competent accountants in their schools, the professional support and follow up from the woreda; the annual budget for school is not enough for accomplishing academic year educational problems. Due to this, it can be concluded that unless those factors affecting managing educational financial resources were improved, the goal of managing educational quality will not be achieved.
- ✓ Concerning, the skilled human power to manage schools financial resource as the findings were witnessed that tasks like the schools cannot carry out auditing skillfully, the school principals are not managing school finance effectively, schools did not regularly report the financial expenditure to the concerned body; monthly, quarterly semiannually and annually. Therefore, it can be concluded that unless those factors affecting managing school budget were improved, the goal of managing all educational resources will not be achieved.

5.3 Recommendations

The main intention of this paper is to identify financial resource management challenges in Kaffa zone schools and suggest possible recommendations to overcome the challenges. In this study, a number of problems that impede the successful implementation and practices of managing school budget in the sampled secondary schools were identified. Therefore, based on the findings and conclusions reached the following possible solutions are recommended so as to increase the managing systems of the school budget in the schools.

- ✓ The finding of the study indicated that, the distribution of school budget was not fast and timely that hinders schools not to spend it in their academic year for school performance. As the result, secondary school of Kaffa zone fail to manage educational financial resources to achieve educational objectives and fail to the plan inefficient use of available financial resources properly. Therefore, it is advisable for Regional Education Bureau, Zone education department and woreda education office should develop the practices of distributing the school budget fast and timely to spend it in their academic year.

- ✓ The finding of this study showed that qualified and enough skilled finance officers is the problem in the secondary schools of Kaffa zone. Therefore, one may conclude that schools of Kaffa zone were fail to manage school budget properly to achieved educational objectives and fail to plan properly financial resources and the efficient use of available supports in financial activity. It would be advisable that woredas should achieve educational objectives by employing qualified and enough skilled finance officers in order to plan towards the effective use of available financial resources.
- ✓ As described in the study the schools regularly report financial expenditure to the concerned body; monthly, quarterly semiannually and annually were low, schools do not use their own bank account for school budget. Furthermore, schools did not use financial and material income expenditure formats, receipts and voucher properly. Hence, it is advisable for principals, should report all financial expenditure to the concerned body; monthly, quarterly, semiannually and annually for all concerned bodies and should use school bank account for school budget and use financial and material income expenditure formats, receipts and voucher properly.
- The findings of study revealed there is lack of training for responsible bodies in school budget and using other financial resource, the support from woreda education office in terms of provision of funds needed to purchase educational material resource is not enough, there is lack of proper distribution of school budget. It is advisable for woreda education office and Zone education department allocate adequate budget for training and building the management skills, support funds needed to purchase, proper distribution of educational materials and it is advisable for the school leaders should design the project and invite different stakeholders like, non-governmental organizations and welfares to build the standardized training for responsible bodies in secondary schools.

Finally, Woreda education office, Zone education departments; Regional Education Bureau and any other concerned bodies from federal governments were recommended to set a schedule for professional training and capacity building program for educational stakeholders like KETB& PSTA, teachers, school support staffs, vice principals and school principals to be achieved in the area of managing and implementation school finance.

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APPENDIXES

JIMMA UNIVERSITY

School of Educational and Behavioral Science

Department of Educational Planning and Management

APPENDIX A: Questionnaire to be filled by school Teachers and principals

Dear principals, the purpose of the questionnaire is to assess your practice and challenges in financial resource management in secondary schools of Kaffa Zone. Particularly the current practice, the major challenges and effective skilled human power contributions to achieve school financial resource management. Therefore, you are kindly requested to give your responses genuinely and responsibly for the questions included in the questionnaire. Be sure that your responses will be kept confidential and used only for academic purpose.

Thank you in advance for your cooperation

Gebreyes Gerito /Graduate Student

Appendix A questionnaire to be filed by principals and Teachers

PART I – Personal data

Instruction: show your answer by putting tick (✓), from the choices provided

Your Woreda _____

Your school _____

1. Your Sex and age: 1.1 Your Sex: Male Female
2. Your Age 20-24 25-29 30-34 35-39 40-44 45 and above
3. Academic qualification, Certificate Diploma First- degree MA/MS/ degree
4. Experience
 - A) 1-5 years
 - B) 6-10 years
 - C) 11-15 years
 - D) Above 15 years

Part 2: Respondents' perception about the current practice in financial resource management in secondary schools

1. Please indicate your level of agreement on How the current practice related to financial resource managements are done in the schools by putting thick mark (✓) for one of the given options (1-1.49 = very low, 1.50-2.49 = low, 2.50-3.49 = moderate, 3.50-4.49 = high and 4.50-5.00 = very high)

R.N	Description	Rating scale				
		5	4	3	2	1
1.1	School leadership are well oriented about the financial resource management					
1.2	Members are well oriented about the financial resource guideline and management					
1.3	Financial resource guide is available in all schools ,education office and finance offices					
1.4	PSTA& KETB are empowered to decide their priority needs to spend a financial					
1.5	Budget distribution is fast and timely that schools can spend					

	it in their academic year					
1.6	Schools use their own bank account for financial activity					
1.7	Schools have skilled human resource like accountant, cashier internal audit					
1.8	Schools are provided financial and material income and expenditure formats, receipts and vouchers properly					
1.9	Schools use financial and material income and expenditure formats, receipts and voucher properly					

2. What are the major challenges of financial resource management in schools?

Please rate to the following challenges may face the financial resource management in your school.

Direction: 1-1.49 = strongly disagree, 1.5-2.49 = disagree, 2.5-3.49 = undecided, 3.5_4.49 = agree and >4. 5 = strongly agree.

SN	Items	Code				
		5	4	3	2	1
1	Lack of the financial resources management skill on the part of principals					
2	Inappropriateness of good financial resource plan in the school					
3	Lack of internal controlling skills in financial resource					
4	Lack of training for financially responsible bodies.					
5	The schools lack timely auditing practices.					
6	There is misuse and abuse of financial resource and managements.					
7	Inadequacy and incompetence of accountants					
8	Delays of school budget from woreda to the schools.					
9	Lack of professional support and follow up from the woreda					
10	Lack of stakeholders participation on budget preparation and execution					
11	The annual budget for school is not enough for accomplishing academic year.					

3. How effective are the skilled human power to manage school financial resources?

Please rate to have how effective are the skilled human power to manage school financial resources in your school by putting “X” mark(x) in one of the boxes against each statement.

Direction: X= Mean, SD = Standard Deviation, P-Value at a = 0.05, 1-1.49 = strongly disagree, 1.5-2.49 = disagree, 2.5-3.49 = undecided, 3.5_4.49 = agree and >4. 5 = strongly agree.

S/N	Item	Rating scale				
		5	4	3	2	1
1	Effective training have given to raise the management of school budget					
2	The stakeholders have to check available financial resources					
3	Measure can bring change in your school finance					
4	In your school Purchasing is carried out according to the guidelines					
5	School furniture, lab. Equipment and other goods purchased on the bases of their quality.					
6	School is regularly carrying out the financial practices and implementation reports to the staff member and student parent.					
7	Your school is carrying out auditing frequently					
8	School principals are managing school finance effectively.					
9	Your school regularly report financial expenditure to the concerned body; monthly, quarterly semiannually and annually					

APPENDIX -B

JIMMA UNIVERSITY

College of Education and Behavioral Science

Department of Educational Planning and Management

APPENDIX B: - Interview schedule for supervisors

Dear Informer,

The objective of this interview questions is to assess the study which attempts to investigate on the financial resource management current practice practices, major challenges and effective skilled human power in secondary school of Kaffa zone, which is required for the partial fulfillment of masters of art in school leadership. The success of this study depends on your genuine response and the result of this study will help to give important recommendation on schools financial resource management to a concerned bodies. Be sure your response will be confidential and used only for research propose.

Thank you for your time!

Part 1: Personal Information

1.1. Your position in the school _____

1.2. Age _____

1.3. Sex _____

Part 2: - Interview Questions to supervisors.

Questions related to the current practice of financial resource management in your schools.

- 2.1. When principals plan and carry out their school budget, do they involve stakeholders?
- 2.2. Do schools have qualified and enough finance officers? If your answer is no; what is the best solution to alleviate the problem?
- 2.3. Is there the practice of auditing in your school?
- 2.4. How competent are finance offices to carry out accounting work, auditing and reporting of educational finance on a regular base?
- 2.5. Have the school finance person's overtaken training in the proper management of budget and running the school finance?

- 2.6 Is school budget cash paid to school sufficient to fill financial gap?
- 2.7 Stationary and education materials purchased by school budget are good quality?
- 2.8 How effective are the school principals in terms of school financial management?
- 2.9 Had school budget be the only financial source, school will face great challenges to run teaching learning process?
- 2.10 Is the schools use its own bank account for the school budget?
- 2.11. Do you have comments or suggestions on the current practice of financial resources management in your school?

ተቀጽላ ር
የጅማ ዩኒቨርሲቲ
የሰነ-ትምህርት እና የሰነ-ባህሪ ሳይንስ ኮሌጅ
የትምህርት እቅድና ስራ አመራር ትምህርት ክፍል

ተቀጽላ ር፤

ይህ መጠይቅ በካፋ ዞን በሚገኙ ሁለተኛ ደረጃ ት/ቤቶች የስልጠና ቦርድና ወተመህ የሚመለስ ነው።

ውድ ስልጠና ቦርድና ወተመህ

በካፋ ዞን በሚገኙ ሁለተኛ ደረጃ ት/ቤቶች የፋይናንስ ሀብት አጠቃቀምና አያያዥን በተመለከተ ስልጠና ቦርድና ወተመህ ለሚጠናው የዳሰሳ ጥናት መረጃ የማሰባሰብ ነው።

ይህንን ዓላማ ለማሳካት የእናንተ ትብብር ወሳኝ ሚና አለው። ጥናቱም ውጤታማነት በቅንነትና ታማኝነት በምትሰጡት መልስ ተመርኩዞ ነው።

የሚትሰጡት ምላሽ የማንም ወገን ተላልፎ የማይሰጥና ለዚህ ጥናት አገልግሎት ብቻ የሚውል በመሆኑ በሙሉ መተማመን እንድትሞሉ በትህትና እጠይቃለሁ። በየትኛውም ገጽ ላይ ስም አይጻፍም!

ለትብብራችሁ በቅድሚያ አመሰግናለሁ።

1. የኃላ ታሪክ

1.1 ወረዳ _____

1.2 ት/ቤት _____

1.3 ፆታ 1.ወንድ 2.ሴት

1.4 ዕድሜ

20-24 25-29 30-34 35-39

40-44 45 ና ከዚያ በላይ

1.5 የሥራ ልምድ 1-5 አመት 6-10 አመት 6 -15 አመት

ከ 15 አ መ ት በ ላ ይ

1.6 የትም/ደረጃ 10ኛ በታች 10ኛ ድፕሎማ ድግር

2) ጥያቄዎችን ካነበቡ በኋላ እባክን ሀሳቦን በአጭሩ ይግለጹ፡፡

2.1. የት/ቤቱ ሀብትአጠቃቀምና ወቅታዊ ትግበራ ላይ ባለድራሻ አካላትን ያሳትፋል? -----

2.2. በአግባቡ የሰለጠኑ ሂሳብ ሠራተኞች አሉ? መልስ የለም ከሆነ ችግሩን የመፍታት ምን ምርጫ ተሞክሮዎችን ተጠቅማቸዋል? -----

2.3. ምን አይነት የገቢና ወጪ አጠቃቀም ችግር በተግባር በት/ቤቱ ውስጥ ታይቷል? ----

2.4. የት/ቤቱ በጀት ኦዲት ተደርጎ ይታወቃል? -----

2.5. ሠራተኞቹ በገንዘብ አያያዝ፣ አጠቃቀም፣ የሒሳብ ቀመር እና ወቅታዊ ሪፐርት ከማድረግ ረገድ ምን ያህል በዕውቀት የተካኑ ናቸው? -----

2.6. የት/ቤቱን ገንዘብ አያያዝ፣ አጠቃቀም ዙሪያ ስልጠና ተሰጥቶ ያውቃል? -----

2.7. በት/ቤቱ ገንዘብ አያያዝ እና አጠቃቀም ዙሪያ አስተያየት አሎት? -----
