

**STATUS AND CHALLENGES OF FINANCIAL RESOURCE
UTILIZATION IN GOVERNMENT SECONDARY SCHOOLS
OF EAST HARARGHE ZONE, OROMIA REGIONAL STATE**

MA THESIS

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**Status and Challenges of Financial Resource Utilization in Government
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DEDICATION

I dedicated this piece of work to my beloved family, who helped me to cope up all those challenges that I have faced since my childhood.

STATEMENT OF THE AUTHOR

First, I declare and affirm that this thesis is my own work and that all sources of the materials used have been duly acknowledged. This thesis has been submitted in partial fulfillment of the requirement for MA Degree at Haramaya University and is deposited at the University Library. I seriously declare that this thesis is not submitted to any other institution anywhere for the award of any academic degree, diploma or certificate.

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The author was born in Oromia Region of East Hararghe Zone, Deder Woreda in September 21, 1971 G.C. He attended primary School education in Karamekeliya Primary School and Harawacha junior secondary school and Secondary School education in Deder Secondary school. He then joined the Harar Teachers' Training College and earned Certificate in Teaching in 1990 G.C. He then pursued BA degree in EDPM at Haramaya University and graduated in 2012G.C. Since then, he has been serving as a Principal in Chelenko Town at Chelenko number one primary school and Chelenko Secondary School in East Hararge zone, Oromia regional State. Finally, in 2016 G.C. he joined Haramaya University to pursue postgraduate study in school leadership to advance his academic qualification and to provide holistic service to his country.

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ACRONYMS AND ABBEVIATIONS

ESDP	Education Sector Development Program
ETP	Education and Training policy
FDRE	Federal Democratic Republic of Ethiopia
KETB	Kebele Education and Training Board
MoFED	Ministry of Finance and Economic Development
OREB	Oromia Regional Education Bureau
PTA	Parent Teacher Association
SPSS	Statistical Package for Social Sciences
UNESCO	United Nations Educational Scientific and Cultural Organization
USAID	United States Agency for International Development
WEO	Woreda Education Office
WFEDO	Woreda Finance and Economic Development Office

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Status and Challenges of Financial Resource Utilization in Government Secondary schools of East Hararghe zone, Oromia Regional State.

Mesfin Azene Habte

ABSTRACT

Efficient and effective financial resource utilization in schools is a base to improve quality education. However, inefficient utilization of financial resources tends to be the challenges of the education system in Ethiopia. The main objective of the study was to investigate the challenges of financial resources utilization in Government Secondary schools of East Harare zone, Oromia Regional State. The methodology employed was descriptive survey design for the study. It was conducted in twelve secondary schools selected by simple random sampling. Data were collected from primary and secondary sources through questionnaires, interview and document reviews. Questionnaires were prepared and administered to 48 school leaders (12 principals, 12 supervisors, 12 PTA chair persons, 12 vice principals) and 34 school finance officers' selected by availability sampling techniques. 12 woreda/administrative town finance office auditors were interviewed and the reviews of necessary documents were made in all sampled secondary schools. The data collected were analyzed by using descriptive statistics (percentage, mean, standard deviation and weighted mean) and t-test by computing the data on SPSS version 20. The data gathered through interview and document reviews were analyzed qualitatively for the purpose of triangulation. The study found that the budget planning, and implementation processes without the participation of stakeholder, lack of financially skilled man power, lack of relevant training, internal and external auditing not conducted and lack of financial audit guidelines. The study also discovered school finances were not efficiently and effectively used to attain its intended goal, poor school financial record keeping and financial rules and regulations. In conclusion the schools lacked active participation of stakeholders, incapable human resource in financial resources utilization, wrong ways of utilizing financial rules and regulations which implies school finance were corrupted by school leaders and finance officers. Hence, it is recommended that the school principals should take measures to improve the participation of stakeholder, woredas employ financially skilled manpower, schools had better to report financial performance to wored, regular auditing should be carried out by the woreda/town education and finance office and the woreda finance office should train the school finance officers and administrators and give professionally support to secondary schools. Furthermore, Wereda Finance Office and woreda/administrative town Education Office had better to give short term training, direction and guidelines in the cases that wherever short comings and gaps observed in schools finance utilization.

1. INTRODUCTION

This part has different sub topics such as, background of the study, statement of the problem, research questions, objectives of the study, Significance of the study, Delimitation of the Study, Limitation of the Study, Operational definition of key terms and finally Organization of the study.

1.1. Background of the Study

According to UNESCO (2011), education is a backbone for the overall development of any society. In addition, it contributes for economic growth; development of science and technology, It can help change society by improving and strengthening skills, values and communication skill. Studies revealed that education is strongly influenced by the resources made available to support the process and by how these resources are managed effectively. Furthermore, disbursing all the committed resources and delivering educational services to students under good governance are key for meeting education challenges successfully despite limited resource.

The education goals and objectives can be achieved by means of using different resources as input. Among the resources as inputs, finance is a key issue to get and utilize all important inputs and to run the task of education at all levels in appropriate ways. This is due to the fact that among the resources (inputs), finance is more commonly used by schools through a process and mechanism of budgeting. Growth and development of educational sector is dependent on how well finances are utilized. Financial utilization is concerned with organization's decisions on how to source for funds, how to control financial resources through financial controls, prudent allocation of financial resources and accountability measures. It is fundamental for the success of any entity (Melaku, 2000).

Education reform efforts in underdeveloped 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 (Okwach Abagi and George Odipo, 1997).

In developing countries like Ethiopia, the government is the main source of finance for the expansion of education. However, the financial labor and material contribution of the community as well as schools' internal income and the support from non-governmental organizations could have their own contributions (MoE, 1994).

School system should utilize the financial resources to achieve objectives and fulfill educational needs of students and community. All organizations including schools face the scarcity of finance. Through converting this scarce resource with the help of budgeting mechanism all activities are functioned appropriately. Ogbonnaya (2000) asserted that the main purpose of financial management, be it in government, business or school, is the raising of funds and ensuring that the funds realized are utilized in the most effective and efficient manner. He explained further that resources are scarce and that all efforts should be made by educational administrators and planners to ensure optimal utilization of funds.

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 (REB), under which woreda education offices (WEOs) are organized. Below the woredas, the Kebele Education and Training Board (KETB) 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 (MoE, 1994).

Responsibilities in operational planning, budget allocation and budget control should be devolved to woredas. The Woreda Education and Training Board (WETB) are established and assume the overall responsibility for managing primary and secondary educations in the woreda. Similarly in rural areas kebele Education and Training Boards (KETB) and Parent Teacher association (PTA) at school level are established to strengthen community school relationship, create good learning environment, increase student enrolment rate, decrease dropout rate, increase community support to schools in terms of material, labor and finance will definitely require the acquisition of management skill (personnel administration, evaluation, monitoring, planning, budgeting accounting etc) (MoE, 2003).

The success of school center on the quality of its financial utilization that ensures schools resources should be effectively used to achieve a school mission, and school improvements plan (SIP) and school development plan (SDP). According to Bisschoff (1997), School Principals should have a basic knowledge and skills of financial utilization. Similarly, educational qualification, experience and interest of employees must be considered in assigning workers. Personnel do a better job if they are assigned to areas where they have interest, preparation, qualification and experience (Clarke, 2007). Since Schools perform their functions by receiving and spending government money, it is a major responsibility of School principals to see whether the money is spent wisely, accurately and complete financial records.

According to Oromia Regional State Education Bureau report of 2015 to Regional House of People's Representatives, the total budget allocated for the quality improvement purpose much of it had been misused due to inappropriate utilization. Thus, this indicates that improper utilization of educational finance in schools of Oromia Regional State including East Hararghe zone secondary schools is common.

For this reason, this study had tried to examine how education financial resources are utilized in secondary schools and challenges faced in proper utilization of financial resource in secondary schools of East Hararghe Zone, Oromia Regional State.

1.2. Statement of the Problem

As suggested by the MoE (1994), sufficient budget allocation and proper utilization of the educational budget for the intended purpose is a critical issue. It is stated that the financing of education must be efficient and appropriate to promote equity and quality of education. In this connection, many education offices however, do not yet have required capacity to exercise their responsibilities effectively and schools functioning also need further improvement (MoE, 2010). In Ethiopia, although school principals are expected to be appointed on the basis of experience, services and qualification related to the position, many principals do not have directly related field of financial utilization.

According to Barasa (2009), efficient utilization of financial resources is an important task for principals. Without proper financial resources utilization, schools cannot carry out their defined tasks effectively.

According to Candoli (1984) states schools' capability of managing and utilizing financial resources obviously contributes much to the success of the teaching-learning processes. This is to mean that effective and efficient management of schools financial possibly will lead to achieve school goals. However, inappropriate or poor management of financial resources are likely lead to failure.

Supporting the above idea, MoE (2002) has remarked that sufficient budget allocation and proper utilization of the educational budget for the intended purpose is critical issue. It is stated that the financing of education must be efficient and appropriately managed to attain equity and quality of education. Some principals and school government bodies' are placed under pressure to manage their schools' financial resources.

OREB (2015) reported that, many principals and school government body members are placed under tremendous pressure to manage their schools' finances because they are unable to work out practical solutions to financial problems, on account they lack financial knowledge, skills and expertise. The challenges affect the quality of education in general and the participation of community, parent and donors in financial contribution to support schools in particular. However; inefficient utilization of the scarce financial resources tends to be the major problems of the education system, particularly in secondary schools of East Hararghe Zone of Oromia Regional State.

Different studies have been conducted on material and financial resources management. To cite some, the study conducted in Oromia Special Zone Surrounding Finfine by (Dennebo, 2012) and in Addis Ababa by (Goitom, 2002). Dennebo (2012) cited out in his study in secondary and preparatory schools, materials of resource management are very important to achieve educational goals and it needs proper management since they are scarce and expensive, and also including variables of financial resource management budgeting and purchasing had an important contribution to achieve educational objectives as well as its management needs more attention. Again Goitom (2002) states that evaluation of resources management stressed the amount of human, material and financial resources spent in educational institutions and proper management mainly determine the level of economic development of the country. These writers focused on materials and resources management practices in general and not including in their study the financial resource utilization activities

of rules and guidelines used in purchasing systems, auditing and reporting mechanisms of school finance.

Tola (2016) conducted on Financial Resource Management Practice and challenges focusing only in government secondary schools of Oromia Special Zone Surrounding Finfine. This study was limited to variables like financial resources management activities of planning, implementing, accounting, auditing, reporting, budgeting, fundraising, and controlling financial resources management activities of secondary schools. However, the area of status and challenges of financial resource utilization in secondary schools were not well studied particularly in East harerghe Zone. These are the gaps that the researcher may try to fill and initiated to conduct this study on this specific area. As a result, the purpose of this study is to assess the status and challenges of financial resource utilization in government secondary schools of East Hararghe Zone and would try to forward the possible suggestion to alleviate the problems.

The woreda educational offices and schools are expected to utilize the budget properly on the intended purposes. They report their performance to the relevant executive bodies need expertise in the area of finance to monitoring and evaluation. School finance utilization has carried out in accordance with the finance rules and regulation. However; several problems remain unsolved with regard to the budget preparation, execution, and control in secondary schools of study Zone. Therefore, this study focuses on investigating past three years existing status and challenges in financial resource utilization of secondary schools in government secondary schools of East Hararghe Zone.

1.3. Research Questions

Based on the above mentioned problems the study tries to answer the following major questions that are developed to investigate the status and challenges of financial resource utilization at schools.

1. What is the status of financial resource utilization in secondary schools of East Hararghe Zone?
2. How financial resource utilization is monitored and evaluated in secondary schools of East Hararghe Zone?

3. What are the challenges that hinder the effective utilization of financial resource in secondary schools of East Hararghe Zone?
4. What possible mechanisms could be taken to facilitate effective utilization of financial resource in secondary schools of East Hararghe Zone?

1.4. Objective of the Study

1.4.1. General Objective

The general objective of the study was to investigate the status and challenges of financial resource utilization at government secondary schools of East Hararghe zone of Oromia Regional state.

1.4.2. Specific Objectives

More specifically, the objectives of the study are:

1. To assess the status of financial resource utilization in secondary schools of East Hararghe Zone?
2. To examine how financial resource utilization is monitored and evaluated in secondary schools of East Hararghe Zone? .
3. To identify the challenges those hinders the effective utilization of financial resource in secondary schools of East Hararghe Zone?
4. To suggest possible mechanisms that could be taken for effective utilization of financial resources in secondary schools of East Hararghe Zone.

1.5. Significance of the Study

This study was conducted on the status and challenges of financial resource utilization in government secondary schools of East hararghe zone, Oromia regional state. Therefore, the researcher hopes that the findings of the study can be used as source of information for government organizations particularly East Hararghe Zone Educational Bureau, Woreda Finance and Economic Development Bureau and Woreda Education Office about the status and challenges of financial utilization in government secondary schools of East Hararghe Zone, Oromia Regional State. It also gives appropriate and timely information for school principals how financial resource utilization is being carried out in East Hararghe Zone

government secondary schools of Oromia Regional State. Is believing to create awareness among members of Kebele Education and Training Board (KETB) and Parent Teacher Association (PTA) of the existing problems and to take responsibility for the proper utilization of financial resource, and findings of the study would be used as initiation and additional information for those who are interested to conduct a detailed and comprehensive study on similar topics.

1.6. Delimitation of the Study

The scope of this study was geographically delimited to East hararghe zone of Oromia regional state. This Zone was selected because of the existence of the problem in the Zone and the researcher's familiarity in the study area to manage research in terms of time and financial resources. The study also was identify the status and challenges of financial resource utilization in 12 government secondary schools (9-10) of East Hararghe Zone, Oromia Regional State since three years ago, on status and challenges of financial resource utilization, How financial resource utilization is monitored and evaluated, the purchasing systems, financial guidelines used, the challenges that hinder the effective utilization of financial resource and the possible mechanisms that could be taken for effective utilization of financial resource.

1.7. Limitation of the Study

The study was not free from any limitations. This study did not include all aspects of financial resource utilization and not involved all secondary schools in the zone because of scarce resources like money and time. These were the major limitations which affect the results of the findings. The researcher overcame this problem by selecting representative schools using simple random sampling, lottery method. The other limitation researcher encountered was the absence of internet connection to get local and recent review of related literatures in East Hararghe Zone, Oromia Regional State in 2017/2018 and unwillingness of cashiers and accountants to show the document, in some selected schools. However, the researcher circumvented these obstacles by close supervision and made detail discussion with Woreda/ town Education Office and school principals and reached on the consensus that the researcher need document review only for academic research purpose.

1.8. Operational Definition of Key Terms

Challenge: Means problem faced or factor that hinder schools' effective utilization of finance as budget planned

East Hararghe Zone: is the Zone that found in Oromia Regional State which encompasses 20 Woredas and 4 Administrative towns that are found in it.

Financial resources: Means money or funds needed for the works in the schools that are granted by government, internal school revenue and other stakeholders.

Financial resource Utilization: It refers to the process of utilizing school budget according to financial regulation and guidelines provided by Ministry of Education.

School finance: Money provided by a particular institution, person or government-funded. A reserve of a sum of money saved or invested for a particular purpose/ school.

Secondary School: A School that consists grades 9-10 in educational system of Ethiopia.

1.9. Organization of the Study

The study was organized into five chapters. The first chapter of the study covered the introduction that includes background of the study, statement of the problem, objectives of the study, significance of the study, the scope of the study, limitation of the study, operational definition of 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 challenges of financial resource utilization was discussed. It also explained the various thought by different scholars in the area of conducting financial utilization challenges. The third chapter described the research design and methodologies. In the fourth chapter the collected data were described and analyzed. The conclusion and recommendation part was presented in the fifth chapter.

2. REVIEW OF RELATED LITERATURE

This section of the paper focused on the review of the various related literatures with challenges of financial resources utilization in some materials. This would help benchmarking the previous studies and use same as input for the present study targeted on the government secondary schools of East Hararghe Zone, Oromia regional state. Scholars like Gillian pointed out that the review of the related literature aimed at investigating critical points that make the researcher up-to-date of the current knowledge and the theoretical and the methodological contributions to a particular topic (Gillian, 2003).

Based on this reality, an attempt is made to discuss in review of the related literature in chapter two of this study to assess the status and challenges of financial resources utilization in government secondary schools. Likewise, the concept of financial resources utilization in education, financial resource utilization in education, decentralization of financial resource utilization in education sector, Managerial resourcefulness in education, processing and monitoring of the budget, Ethiopia's budget process in education sector, challenges of financial resource utilization in education and perspectives related to the topic are reviewed.

2.1. Concept of Financial Resources Utilization in Education

Financial resource is an important resource often assumed to be a part of physical capital. It is actually the basis for the procurement, utilization and maintenance of all other types of resources. Without a strong financial base, it will be difficult to produce the right types of goods and services in desirable quantity and quality. Since the human economy is a monetary economy, the availability of funds in any organization or institution is vital to its productive process and the quality of its product and service (Adesina, 1990).

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. Thus, the prudent utilization of education funds involves decisions on how to procure, expand, utilize and properly account for funds directed at the achievement of educational objectives. Also is an important and mandatory resource in

educational provisions'. Finance is the most important resources which through a process mechanism of budgeting is converted in to real instructional resources. The educational systems greatly work and help to bring quality education effectively by the amount of finance available to education (Melaku, 2010).

Good knowledge and the appropriate utilization of financial resources are vital in the achievement of effectiveness in the school system, especially in the present context of global economic crises and a consistent decrease in the federal monitory allocation to education. The school principals must be well informed of the existence of education resources and know when to collect and use such resources (Melaku, 2010).

2.2. Financial Resource Utilization in Education

According to Help Age International (2008) the answerability 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. Resources mobilized for expenditure come 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 use up these resources also for budget outputs and outcome. This makes accountability an important ingredient in a budget 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. Budgets 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).

2.3. Decentralization of Financial Resources Utilization in Education Sector

Abebaw (2006) indicated that, regarding the function of financial resource utilization in school, educational finance is needed for the purpose opening educational service, maintenance of normal educational service, expansion of educational service and expansion of educational facilities.

2.3.1. Decentralization of educational finance

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.

As indicated in Thomas (2011) according to (Winker, 1989) in general, decentralization financing of education is more common in developing countries than in developed countries. This can be as verification that developing countries, which often lack sufficient funding for education, try to decentralize education in order to increase the financial responsibility of education to the community and to the parents.

According to UNESCO (2003), decentralization is the process of reassigning responsibility and corresponding decision making authority for specific functions from higher to lower levels of government and organizational units. In its basic definition, decentralization is the transfer of power of the central government to regional and local authorities (Tegegne & Kassahun 2004, Meheret, 2006). A decentralized educational system, the community financed education either directly through fees, or indirectly, through taxes.

As indicated in Mitsue (1999), Community contribution can take many forms and may go away beyond money rise. For example: Building schools, making rallies and preparing ceremonies to raise money for schools. There also exist mixed systems in which the central level of government is responsible for some expenditure and the community is responsible for the rest, but, in a highly centralized educational system, all financial expenditure for education service is covered by national government without any direct contribution of the communities.

The intensification of decentralization to woreda level has controlled to strengthening of woreda level educational institutions. It also provides opportunities to strengthening local governance, increases of sense of accountability, and broadens the participation of communities. Efforts have been made to build the capacity of the woreda offices particularly woreda education office through intensive training organized in the areas of educational planning and management, financial utilization, auditing and procurement. It is also noted that schools and parent teachers associations need build their capacity before more responsibility could be given in the area of financial management (MoFED, 2009).

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 advisable that the money is utilized in such a way that could be successful and support the educational efforts to the government (MoE, 1994).

2.3.2. Sources of school finance and utilization

According MoFED, (2009), School Budget Guidelines the main sources of school funding can be the block grant, the school grant, community contributions, support from NGOs or other external donors, and the school's internal income. This was verified by most school-level actors, mainly school directors, teachers, and school treasurers. Financing education is considered as a joint responsibility of governments, communities and private sector. The participation of parents and the community will contribute significantly to the achievement of universal basic education (UBE) objectives. Many scholars recommend the establishment of strong and viable parent teacher association (PTA) 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 utilization of education is prudence in the use of those financial resources which are available. When a given level of financial resources is utilized effectively more services are provided and more goods produced.

Schools' 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 should 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 woreda's resources and the utilization 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 director's should join hands to create an effective and efficient finance handling and utilization mechanisms (MoE, 1994).

According to the decentralized economic policy that the country is pursuing now, woreda's 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 utilization of the available resources. The budgetary plan of woreda education offices starts from schools. The woreda education office would 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, 1994).

2.3.3. Community participation as financial resource 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. In the 1980s and 1990s, for a variety of reasons public sector donors, policymakers, as well as both Northern and southern NGOS, emphasized the value and potential benefits of participatory approaches. 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 parents in education is to improve the educational delivery so that more children learn better and are well prepared for the changing world. The following rationales explain about the importance of community participation in education cited in (Mitsue, 1999).

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 utilize 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's capacities and their efforts to create and sustain the collective growth and development (Mitsue, 1999).

According to Help Age International (2008) participation is the level of involvement of all stakeholders 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.

MoE (1994), All government policy documents reflect the fact that the government alone cannot shoulder the immense educational expenditure of the country. Communities are expected to play a vital role in supporting the education system and their respective schools. The Education and Training Policy and the Education Sector Strategy together with the capacity building strategy and programmes, maintain that community participation should play an important role in funding education. In this respect, the Block Grant Guidelines serve as a legal background for schools to mobilize their respective communities. The Education and Training Policy communities are encouraged to support schools voluntarily in the form of cash, kind, and labor.

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 barriers. As a result, many agencies attempt to define what they mean by participation in their own context. World Bank (1997) defines participation as it is a process through which stakeholders influence and share control over development initiatives and the decision and resources which affect them. It is the process whereby all those with an interest play an active role in decision making, and in consequent activates which affect them, USAID (1997) also defined as it is the active engagement of partners and customers in sharing ideas, committing time and resource, making decisions and taking action to bring about a desired development objective. 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).

2.3.4. Community participation in school financial input

In Ethiopia, the MoE in its ESDP-II (2002) community participation is one of the strategies that shall be promoted to achieve the set goal. During ESDP-I Conducive situations were created for the community to work in close cooperation with schools. As a result, there are now indications that a significant shift has been observed in this area during the last few years. A sense of ownership is observed and there are strong evidences from current practices that communities are actively participating in the management and administration of schools. As demand for education is increasing, school committees are assuming greater role in the improvement of their schools. Woreda Education and Training Boards will be strengthened and shall be required to provide appropriate decision-making and follow up, and to initiate motivating programs at woreda level. Moreover, community organization like women's associations, youth associations and others, which are operating in the community shall have roles in enhancing the enrollment of girls and quality of education and shall serve as experience sharing forums (MoE, SDP-III, 2005).

The success of schooling depends, to a large measure upon the value that communities attach to education. Where education is highly valued and actively sought, the mission and goals of the school are shared and supported by the community. Therefore, schools shall take the lead

to involve the community through initiating activities that demonstrate the community's underlying interest in the role and functions of schools. Hence, community discussions, meetings, parental education and training can result in the community assuming greater responsibility for its own welfare and development. Training parents as to how to assist and encourage their children after school, at home, contributes to the quality of education. Awareness creation activates will, therefore, increase commitment of the communities that can lead to the desired educational objectives at all levels. Principals play a great role in maintaining healthy relationship between the schools and the communities. They are responsible for creating trust between the parents, community and the school. Discharging this responsibility shall require special skills on the parts of the principals in school management and human relations. On-the-job training programs shall also be developed and implemented for the head teachers to achieve this goal (MoE, 2002).

2.3.5. Capacity development for financial input

In all regions, many training activities were undertaken, in line with decentralization. These training programs have touched a wide range of people: regional, 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 woreda offices of the emerging regions and there schools do not have sufficient experts to perform their tasks efficiently. The training programs should have helped overcome these technical weaknesses (MoE, ESDP-IV, 2010).

At the woreda level, planners lack competencies in data collection and analysis, projection and simulation. The pool system for the management of financial resources at the woreda 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 kebeles and schools being responsible for training kebele education officers, recruiting, training and developing teacher and head teachers; and supporting the kebele offices they need skills in planning data collection, reporting and supervision (Oulai, D. et al, 2011).

2.4. Strengthening Financial Systems in School

Article 29 of the Finance and Economic Development bureaus financial administration proclamation no. 648/2009 that requires schools to submit their internal incomes, which they had not utilized, should be amended to make the financial administration of schools viable and effective. Apart from controlling that schools have properly utilized the budget allocated to them, it is not proper to force them to return revenues, which had not been utilized. In addition, the Woreda should give resource and financial management training to directors, members of the Parent Teacher Association and staff of schools finance officers. Regional Finance and Economic Development Bureaus, Regional Education Bureaus, woreda finance offices and Woreda education offices have the responsibility to organize various awareness raising forums to facilitate the implementation of this guideline for educational financial organization (MoE, 1994).

2.5. Processing and Monitoring of the Budget

Budget is financial plan of total admission money and expenditures. It is based upon a means of implementing a plan created by an enterprise to meet the program of the enterprise in educational finance. A budget can also be considered as a plan of financial operation incorporating an estimate proposed expenditures for a given period (usually one fiscal) year or purpose and the proposed means of financing them (Melaku, 2000).

According to Help Age International, (2008) the budget is central to realizing national objectives, goals and programmers linked the role of the government in financial matters. The government budget can be defined as the process by which government sets levels of expenditure, collects revenues and allocates the spending of resources among all sectors to meet national objectives. The financial plan of action for the year, reflecting government priorities on expenditure, revenue, and overall macro-economic.

2.5.1. Importance and preparing budget to school

Budget is defined as a planned pattern of revenues and expenditures to achieve educational goals over a specified period of time (Jordan, et al, 1985). According to help Age International (2008) the school needs to prepare a budget since it has to plan the extent of its expenditure

and revenue. In most cases, the available revenue for school is limited compared to the demands for funding, although it varies from school, in most circumstances there is a gap between revenue and expenditure. School cannot finance all the activities that need expenditure. They have to decide what they can do within a given time and available revenue, and this is made possible by preparing a budget. No school can afford to make unplanned decisions on expenditure and revenue.

By citing Condoli *et al* (1984) Abebaw (2006) indicated that some of the benefits of budgeting as 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. A budget 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.

2.5.2. Budget approval and implementation

Individual budget managers are responsible for ensuring that financial planning is carried out effectively and efficiently. Outside the Spending Review process budget managers should ensure that all proposals with financial resource implications are cleared with their finance teams in line with the guidance on finance included in the section on the “Roles and involvement of finance”.

As cited Help Age International (2008) good financial utilization should ensure that the following conditions are met staff in charge of delegated budgets. Both for administration costs and program expenditure, have clear guidance on the size of the budgets, what they may be used for and how far they can be varied. Specific authority is obtained for expenditure beyond the approved purposes of the delegated budget. Actual expenditure is monitored against budgetary provision and corrective action taken if necessary. Managers operating budgets have clear guidance as to whether the delegated budget authority carries with it delegated purchasing authority or whether the actual purchasing will be undertaken elsewhere.

Managers authorizing the taking on the commitments e.g. ordering goods and services, making grant offers, entering into contracts of work purchases, have clear guidance as to the extent of their delegated authority for individual cases. Staff is aware that guarantees indemnities and similar arrangements which may lead to public expenditure in the future (no matter how remote that possibility may appear) may not be entered into without specific authority. Staff involved in authorizing and making payments arising from commitments including pre-payment checks to be made.

MoFED (2009) stated that all desk instructions are up to date; that they provide for adequate separation of duties; and otherwise contain appropriate prohibitions to combat the possibility of fraud. The operation of the procedures contained in desk instructions is monitored to ensure compliance and that working effectively. Why does government expenditure move away from the budget? This may be the result of poor financial utilization: lack of effective planning and implementation, dumping of spending on the last quarter, Corruption: due to weak financial utilization system school officials can use a host of tricks to siphon off public funds, Fund diversion: the government often diverts funds to other programmers, Unexpected events: the government has contingency reserve to deal with unexpected events (e.g. natural disasters), Inadequate funding: sometimes the budget fails to fund a programme adequately and Weak oversight: capacity limitation. A budget process needs to be governed by principles such as participation, transparency, accountability, equity and inclusiveness. These are the ideals but not all budgets follow them. Each budget system should be considered in terms of these standards.

The same source (Help Age International, 2008) identified that there are four stages in the budget process/Cycle at any level of jurisdiction. These are budget preparation (drafting/design process), budget approval and appropriation (legislative process), budget execution (implementation process), and budget control (performance monitoring- audit and evaluation process).

According to Wubishet (2002), the first stage is a stage at which central agency: usually ministry of finance circulates a budget call letter and guideline to all government organization. Every government organization is required to prepare their budget requirement and submit it to the central agency. The central agency is responsible for summarizing and consolidating the

national budget and finally presenting it before the council of ministers and/ or parliament. In the second stage, once the recommended budget is reviewed and adjusted by the council's district, it is then presented to the parliament for debate and approval. Annual appropriation of the approved budget will then follow. The third stage is disbursement of the approved budget to the relevant agencies, implementation of planned activities, and recording expenditure. This is the process of the transfer and spending of the money which ensures that activities can happen to reach the required goals. The fourth stage budget monitoring is the process that is undertaken to find out if public resources are distributed equitably and efficiently. The objective of budget monitoring is to improve the budget process and the delivery of public services. It helps to find out if the targets are achieved and government is meeting its obligations. In a situation where targets are not met, it helps to design new plan to improve the next budget process.

A well functioning budget system is vital to the formulation of sustainable fiscal policy and facilitates economic growth and development. A weak budget system and poor budget choices aggravate social problem. Moreover; even where budgets are allocated to reach the poor and vulnerable groups, the funds may not reach the intended beneficiaries due to weak expenditure and programmed/financial utilization. All these factors justify the need for budget monitoring. Budget monitoring helps to check action plans and development targets; it increases the responsiveness of the government to the needs of citizens; by promoting transparent policy making and budget processes it paves the way for proper scrutiny of expenditure priorities; helps to find out whether the government is meeting their development obligations and informs us of the extent to which budgets have addressed the equity and efficiency issues in the distribution of public resources helps to promote transparency and accountability on the part of the government, and active participation of the community and civil society (Help Age International, 2008).

2.6. Ethiopia's Budget Process in Education Sector

Budget preparation is guided by a document known as the Macro-Economic and Fiscal Framework (MEFF) prepared by Ministry of Federal Economic Development. Regional bureaus formulate regional education policy and strategies .They also administer and manage primary and secondary education, junior colleges, technical and vocational college and

teachers training institutes. The zone education office plays the roles of coordination, supervisions and provides technical and professional assistance to lower levels of the education system. Ministry of education service delivery in an efficient, effective and responsive manner, The WEO is structures and organized with its own manpower. The Woreda education service involves the education sector and community representatives like KETBs and PTA members in the woreda and other actors outside the woreda. The main participants in the delivery of education services at woreda level are the communities, regional and zonal bodies, private organizations, sector offices and the woreda administration through the provision of general guidelines and technical supports (MoFED, 2008).

The ESDP- I attempted to put into action the 1994 education policy, which included a sector plan, backed by a consortium of donors, designed to enhance enrolment, particularly in primary schools, decentralization, and community empowerment. ESDP II was launched in 2002/3 and will run to 2004/5. An annual joint review process evaluates progress against performance milestones. The ESDP action plan stressed that greater institutional capacity at all levels is the first priority of the program. Regions especially will concentrate on capacity building in the initial period of ESDP, especially in the areas of educational administration, procurement, financial management material. Head teachers and officials at all levels will be given training in education management, and a reporting and monitoring system will be put in place to facilitate their accountability.

2.6.1. Budget Utilization by Schools and Allocation of Block Grant

If there had capacity, it would have been better to allocate all the capital and current budget in block grant , school grant and enable schools to be self-reliant and self supportive. However, currently most of the schools do not have the skilled man power and the necessary experience to administer the capital and recurrent budget. Non salary recurrent expenditure will be managed by schools it would have been better to allocate it in block grant and school grant so that schools could utilize it on the basis of their priority needs. The recurrent expenditure would be used for the procurement and publication of books purchase of chalk, stationeries, and maintenance of doors, windows laboratory chemicals and other furniture and to cover water, telephone and electric bills and etc. The budget would be allocated to the schools based

on the required expenditure per a student and calculating it with the total number of students in the school (World Bank, 1988).

According to MoE (1994), there are various requirements to give non salary recurrent budget to schools in a form block grant. However, this guising takes the number of students as the basis for such procedure. This is believed to make the allocation of block grants fair and transparent. A school that accommodates more students would get more where as the school that enrolls less number of students gets less block grant, but the necessary inspection should be made to control schools not report more than the actual block grant. Stiff measures should be taken against such illegal deeds. The allocation of block grant to the first cycle primary school would be birr 10 times the number of students from grade 1-4, the allocation of block grant to the second cycle primary school would be birr 15 times the number of students from grade 5-8. The allocation of block grant to the first cycle secondary school would be birr 20 times the number of students from grade 9-10 and the share of the second cycle secondary school would be birr 50 times the number of students from grade 11-12. At the present time the amount of block grant allocation to each system of education cycle in Ethiopia, increased from time to time because of the inflations of the currency.

2.6.2. Financial monitoring and evaluation strategy

Monitoring is a systematic and continuous process of collecting and using of information for the purpose of management and decision-making. It is an activity, which assesses whether project inputs are being delivered, are being used as intended (to create outputs), and are having the initial effects as planned. It therefore, represents an exhaustive and regular examination of the resources, outputs and results of a project. Monitoring is an internal project activity, an essential part of good management, and therefore, an integral part of day to day activity. So monitoring is a tool to identify strengths and weaknesses and provide the people responsible for the project with sufficient information to make the right decision at the right time to improve its quality (MoFED, 2008). Monitoring involves: establishing indicators of efficiency and effectiveness; setting up systems to collect information relating to these indicators; collecting and recording information; analyzing information and using information to inform day-to-day management.

According to MoFED (2008), Evaluation can be defined as a process that attempts to determine, as systematically and objectively as possible, the achievement of results in light of relevance, efficiency effectiveness, impact and sustainability of activities. It is a systematic process of collecting and analyzing information in order to determine whether and to what degree the objectives of a project have been, or are being achieved. Evaluation is often more periodic and ask more fundamental questions about the overall progress and direction of a project. It looks at the dynamics of development interventions and identifies the reasons for both success and failure and how one can learn from both. It is an instrument for an in-depth review to assess the degree to which objectives have been achieved and to measure net impact of development interventions.

In general, evaluation involves examining the relevancy and the objectives that wanted to be reached; assessing the progress towards what is to be achieved; looking at the strategy of to be implemented; looking at how the plan works (effectiveness and efficiency); assessing sustainability factors, and drawing lessons for the design of future implementation of the plan. Therefore, the main purpose of monitoring and evaluation system is to ensure a clear basis for decision-making, empowerment, accountability, greater focus on achievement of results and promotion of institution learning and knowledge sharing. Moreover, detailed information is needed for day-to-day management on utilization of resources, implementation of planned activities according to schedules and production of planned outputs. Generally speaking, a quality review should be adequate, relevant, accurate, timely, and useful (MoFED, 2008).

Problems encountered in the implementation of activates can be resolved through mutual discussions at the Annual education conferences held between the regional Bureaus and federal ministry of Education and through other relevant meetings. In the Serbia, for instance, the Treasury is responsible for keeping a record of all transactions executed from the treasury single account. In this treasury ledger, there is a full record of all payments according to an organizational, functional, and source of financing classification. In addition to the treasury ledger, first-line budget –users are required to with regard to Ethiopia, the head of each public body keeps financial records for the responsibilities of the public body, in a form directed by MoFED. It is also required to provide monthly reports showing the financial transactions of

public body and close its accounts and report to MoFED within three months after the end of the fiscal year (FDRE, 2009).

2.6.3. Auditing school finance utilization

According to Tilahun (2010), Audit in the public sector has the important function of giving the ultimate decision-makers (parliament and government) and or citizens` regular assurance of the quality of reports of how taxpayers` money has been spent, and the management of assets and liabilities under public control (Allen & Tommasi, 2001) Nowhere in the world is the relationship between auditor and auditee an easy one. Within government administrations, those activities which are secret or politically sensitive are most likely to expect exemption from, or special treatment in, the conduct and reporting of outside audits.

Small number of highly sensitive data has to be omitted or information has to be generalized before reporting publicly. FDRE(2009) states that each public body is required to close and submit its account to the office of federal auditor general (OFAG)within three months from the end of the fiscal year. It also submits to the house of peoples` Representatives the audit report together with its performance report of the period within one month from the receipt of the last year audit inspection report.

Auditing would be carried out in the woreda to make sure that the planned activities and the finance utilization have been carried out in accordance with the finance rules and regulations. Accordingly, the woreda education office auditor would undertake an audit on the utilization of the finance allocated to the woreda educational activities at the end of every quarter of the year. Auditors of the woreda finance and Economic Development office would also carry out auditing twice a year, i.e. during half of the year and at the end of the budget year the regional auditors would also carry out auditing at the end of the budget ear. On the basis of the audit reports, necessary corrective measure would be taken by pertinent government bodies (MoE, 1994).

2.6.4. Reporting financial utilization of school

At every level, quarterly, semi-annual and annual work and financial performance reports; and possible solutions will be given. The reports shall concentrate on: Progress in production of

planned outputs, Implementation of activities, Utilization of inputs and information on actual capital and recurrent expenditure, Implementation recommendations, Weaknesses, strengths and lessons learned in implementing ESDP. The quarterly report shall mainly serve the day today 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).

According to MoE (1994), schools would prepare their reports and get it evaluated along with the kebele Education and Training Management Board and submit the reports to the woreda education office within five days after the end of the quarterly year. The Woreda education office would compile the schools reports along with its report and get them evaluated by the woreda education and training Management Board. The office, then, would present the final draft of the report to the Woreda Council, the Zone Council and the Regional Education Bureau within the first 15 days of each quarterly year. Apart from the quarterly reports, a 6 and 9 months report would also prepare. After receiving the reports from the woreda education office, the regional Education, Bureau Would submits its report on finance utilization to the regional council as well as to regional finance and Economic Development Bureau. The regional finance and economic Bureau, in its turn, submits the report to the Federal Ministry of finance and Economic Development

2.7. Challenges of Financial Resource Utilization in Education

According to Barasa (2009), efficient utilization of financial resources is an important task for principals. Without proper financial resources utilization, schools cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school. The available funds will be used to purchase the required teaching and learning materials such as chalks, stationeries, paying of the support staff and building and improvement of infrastructures. The challenges could be related to financial planning, financial utilization, financial reports and financial controls. Financial utilization in education is also concerned with the cost of education, sources of income to meet the educational costs and the spending of the income in an objective manner in order to achieve the educational

objectives. However, educational managers are being challenged to justify their financial requests in terms of educational programs rather than the costs, if education has to compete equitably for public funds. In the preparation of the budget, the principal must seek the cooperation of the parents, the teachers and other school employees. By enlisting the cooperation of these people, the principal ensures a comprehensive view of the budget and a feeling of partnership which contributes to the much needed spirit de corps (Okumbe, 2001).

2.7.1. Challenges in financial planning

Financial planning involves aspects of accounting which involves the overall process of identifying, measuring, recording, interpreting and communicating the results of economic activity; tracking business income and expenses and using these measurements to answer specific questions about the financial and tax status of the business which is basically a system that provides quantitative information about finances (Okumbe,2001).

According to Cole and Kelly (2011) planning is the formalization of what is intended to happen at some tie in the future; concerns actions taken prior to an event, typically formulating goals and objectives and then arranging for resources to be provided in order to achieve a desired outcome. Planning leads to budgeting which is a statement usually expressed in financial terms, of the desired performance of an organization (in this case a school) in the pursuit of its objectives over a specified period. A budget is an action plan for the immediate future, representing the operational and tactical end of the corporate planning chain. This study further stated that managers responsible for carrying out budgets should participate in their formulation, and should be flexible to be changed if conditions arise, and budgets should be seen as means to an end, and not an end in themselves.

2.7.2. Challenges in financial reports

According to Mulugeta (2005), financial reports are basis for coordination and controlling the current activities of the organization. Financial reports are used as basis of evaluating operational performance which helps managers praised for jobs well done, criticize, demote or terminate employees for mean and faulty performances. Financial reports are used as basis for program evaluation. Three levels of financial reports are prepared by local institutions. The comprehensive financial report, prepared annually comprising all financial statements, the

general purpose financial report, prepared monthly or quarterly and the popular report, summarizing data contained in the comprehensive financial report in format that is easily understood by public and that may contain figures and graphs to enable reading.

Cole and Kelly (2011), in their study established that organizations may create and adopt a number of statements to communicate the corporation's view on the subject of ethics. They stipulated common issues in business ethics to be included are accountability (transparency and reporting) business conduct compliance with the law, competitive conduct, and corruption and bribery conflicts of interest. The existence of a code of practice in ethics, supported by senior management between what is acceptable business practice and what is sharp practice. However; financial reports help managers to discuss results and spending and performance against budget, they usually work from management report, which have been prepared by the school accountants using accounting information systems.

2.7.3. Challenges in financial controls

Financial control process incorporates four elements; setting objectives or targets, measuring actual performance, comparing this against the standard and taking action to correct any significant gap between the two. Therefore controlling is the counterpart of planning and is the process of monitoring activities to ensure that results are in-line with the plan and taking corrective action if required. The balanced scorecard supplement measures of financial performance with those of customer satisfaction, internal process, and innovation and growth which all play a part in an overall assessment of performance. Financial controls can encourage behavior that is not in the best interests of the organization can encourage people to supply the system with inaccurate information and people will resist controls that they feel threaten their ability to satisfy their needs from work. Therefore financial utilization in schools is at a crisis and research needed to be carried and help in suggesting strategies for the way forward (Boddy, 2011).

2.8. Theoretical Framework of School Finances

There is no single all-embracing theory of educational management. Bush (2004) classified the main theories of educational management into six major models of educational management: formal, collegial, political, subjective, ambiguity and cultural. Principals possess authority

legitimized by their formal positions within the schools and are accountable to school governing bodies for their activities. Formal models give prominence to official structures, rational processes, the authority of leaders and accountability. These may be linked to the school management tasks identified by Clarke (2007), namely planning, organizing, leading and controlling. The administration of school's finances is an integral part of effective school administration (Mestry, 2004 and Ntseto, 2009). Planning is a vital component of effective school financial utilization (Du Preez et al., 2003). The planning of School finances usually begins with the drafting of a budget (Kruger, 2005).

According to Bisschoff (1997), in an educational organization its financial utilization activity means bringing all possible input from staff, parents, students and the community together to render the service of quality education. This study further stated that leadership in financial utilization involves three aspects: sound relationships communication with all stakeholders and internal as well as external and motivation of all the people concerned with school finances. The study argues that good communication will ensure that each staff member who is involved in school finance would be informed about authorizations for various expenditures, is knowledgeable about the financial procedure for expending money, and knows to whom the results of the expenditure should be reported. Overall, the study emphasized that all staff members should feel that they have a role to play in all of the school's activities, as this will motivate them to work hard and consequently achieve effective and efficient financial utilization, which can be deduced that the same relationship exists between the budget and control since a budget is planning instrument.

According to Kruger, (2005) and Ntseto, (2009), organization of School finances should include aspects such as drawing up a school financial policy, setting up a structure within the School to handle administrative and financial matters, delegating certain functions to clerks, class teachers and treasurer and coordinating activities. In addition, Niemann (1997) believed that financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process. The financial planning of school finance and its control are interdependent and closely linked with each other (Ntseto, 2009). This study further defined financial planning as it deals about budgeting and argues that a budget is a financial control technique as well as a plan.

3. RESEARCH DESIGN AND METHODOLOGY

This chapter presents the description of research area, research design, the sources of data, Population, Sample size and Sampling Techniques, Instruments of the data collection, the procedures of data collection, the methods of data analysis and ethical considerations.

3.1. Description of the Study Area

This study was conducted in government secondary schools of East Hararghe Zone. East Hararghe Zone (EHZ) is known to be one of the administrative zones of Oromia Regional state. The total area of East Hararghe Zone is about 24, 287 Km² or 2, 428, 760 Hectares and it is geographically located between 7⁰32' - 9⁰44' North of latitude and 41⁰10' - 42055' east of longitude. East Hararghe Zone shares common boundaries with West Hararghe Zone in the West direction, Somali Regional State in the South and South East direction, Dire Dawa City administration in the North, and Somali Regional State in the North West direction. Administratively East Hararghe zone is divided into 20 rural districts and 4 administrations town (i.e. Deder, Haramaya, Aweday and Babile administrations town).

The total population of East Hararghe Zone is estimated to be 2,963, 902, out of these 1, 505,106 are male and 1, 458, 796 are female. Here the number of urban dwellers is 236, 362 whereas that of rural dwellers is 2, 727, 540. Furthermore, the administrative zone has 23 government preparatory schools, and 56 government secondary schools. More specifically, secondary schools of the study area constitute 22 supervisors (100% males), 56 principals (100% males), 64 vice-principals (100% males), 584 administrative staffs (410 males and 174 females) and 1,122 teachers (961 males and 161 females). From these secondary schools researcher only focus on twelve secondary schools.

3.2. Research Design

The study planned to investigate some of the challenges of financial resource utilization in government secondary schools of East Hararghe Zone, Oromia regional State. For this purpose, the study was employed descriptive survey design. Descriptive survey design was preferred in this study because it enabled the researcher to make investigation with description of events and drawn the conclusion based on the information obtained from relatively large

and representative sample of the target population. According to Cohen (1994), descriptive survey research design helps the investigator to gather data at a particular point in time with the intention of describing the nature of existing condition or identifying standards against which existing conditions can be compared or determining the relationship that exist between specific events. Similarly, Creswell (2003) stated that descriptive survey method was used to generate views and opinions of relatively large number of respondents and to indicate a clear picture of the situation. The design was quantitative and qualitative elements in such a way that quantitative element included the questionnaire, and the qualitative elements included the interview and document reviews.

3.3. Data Sources

It was known that both primary and secondary sources of data could be used when investigated the challenges of financial resource utilization in government secondary schools of East Hararghe zone, Oromia Regional State.

3.3.1. Primary sources of data

Primary data was collected using closed and open-ended questionnaire from School Leaders (Parent Teacher Association (PTA) Chairpersons, Supervisors, Principals and vice principals) and School Finance officers (accountant, cashier and school Administrative and finance coordinators) of the schools under investigation. Besides, qualitative data was collected using key informants who represent the stakeholders in the study schools. These were woreda/ administrative town Finance and Economic development Office auditors.

3.3.2. Secondary sources of data

Secondary sources of the required data was included reviewing pertinent documents on financial resource utilization focused on financial performances, monitoring activities, reporting practices, budget planning activities, purchasing system and applying the expected auditing system in the selected government secondary schools in the study area. Published and unpublished document reviews were made the revenue, expenditure and accounting books in schools from 2014/2007- 2016/2009 in East Hararghe zone.

3.4. Population, Sample size and Sampling Techniques

The population and sample schools were determined based on 2017 statistical report of East Hararghe Zone Educational Office. According to EHZEEO, there are twenty Woredas and four Administrative towns found in the Zone. Therefore, out of the twenty woredas eight were selected by simple random sampling, lottery method and out of four Administrative towns, all were selected since they are available. The zone has fifty six (56) government secondary schools out of which twelve schools were selected purposively one from each woredas and four schools from administrative towns by available sampling.

On the other hand, Woreda/ administrative town Finance and Economic Development Office Auditors, School leaders (school principals, secondary school supervisors, PTA Chairpersons and vice principals), secondary school finance officers (Accountant, Cashier and school Administrative and Finance coordinators) were target populations for the study. 36 sample school finance officers from 12 secondary schools under study. The total population of school principals of the sample schools (12 in numbers), vice principals (12 in numbers), PTA Chairpersons (12 in numbers) and secondary school supervisors (12 in numbers) who was found in the sample schools under the study. All together, 96 respondents' were participated in this study. They included 36 schools finance officers, 48 school Leaders (12 PTA chairpersons, 12 principals, 12 vice principals, 12 secondary school supervisors) and 12 Woreda Finance and Economic development office Auditors. The main reason for including different stakeholders was to make the study more reliable.

Table 1: Summary of Sample School Population

No	Lists of sample secondary school from East Hararghe Zone	School leaders								School finance officers		WFEDO Auditors	
		Principals		School PTA Chairperson		Secondary school supervisor		Vice principals					
		population	sample size	population	sample size	population	sample size	population	sample size	population	sample size	population	sample size
1	Awaday secondary school	1	1	1	1	1	1	1	1	3	3	1	1
2	Babile secondary school	1	1	1	1	1	1	1	1	3	3	1	1
3	Dader secondary school	1	1	1	1	1	1	1	1	3	3	1	1
4	Goro muxi secondary school	1	1	1	1	1	1	1	1	3	3	1	1
5	Kombolcha secondary school	1	1	1	1	1	1	1	1	3	3	1	1
6	karamile secondary school	1	1	1	1	1	1	1	1	3	3	1	1
7	Gursum secondary school	1	1	1	1	1	1	1	1	3	3	1	1
8	Gurawa secondary school	1	1	1	1	1	1	1	1	3	3	1	1
9	kersa secondary school	1	1	1	1	1	1	1	1	3	3	1	1
10	Kurfachele secondary school	1	1	1	1	1	1	1	1	3	3	1	1
11	Harawaca secondary school	1	1	1	1	1	1	1	1	3	3	1	1
12	Haramaya secondary school	1	1	1	1	1	1	1	1	3	3	1	1
Total		12	12	12	12	12	12	12	12	36	36	12	12
Sampling technique		Available		Available		Available		Available		Available		Available	

Source (EHZEO, 2017).

3.5. Instruments for Data Collection

The data collecting tools used under this study were questionnaire, interview and document review. In such a way that the instruments were developed and used for collecting necessary data and information in line with the objectives and research questions of the study.

3.5.1. Questionnaire

Questionnaire was used commonly to gather data for descriptive survey design. In order to gather the appropriate information about the challenges of financial resource utilization in government secondary schools of East Hararghe Zone, Oromia regional state. Questionnaire was set for school leaders (12 principals, 12 vice principals, 12 PTA chairpersons 12

secondary school supervisors) and 36 school finance officers (12 school Finance and administrative coordinators, 12 Cashier and 12 Accountant) totally for 84 populations in light of the literature reviewed. Questionnaires would be prepared in English for school leaders and school finance officers, and in Afan Oromo for PTA chair persons. Both closed and open-ended types of questionnaires had constructed. Accordingly, the respondents were requested their engagement to a particular behavior or practice by choosing one of the five Likert scale items. It was more appropriate for large-scale surveys as they are quick for respondents to answer and easy to analyze using statistical techniques. In addition to this, open-ended questions had employed in order to give an opportunity to respondents to express their feelings, perceptions, problems and intensions related to the school financial resource utilization.

Pilot testing was carried out to check questioner before contacting the respondents, the potential difference among the population had tested. The researcher had taken kulubi Gedam secondary school as a sample for testing respondents suggestion by providing questionnaires for 1 Principal, 1 vice principal, 1 Supervisor, 7 department heads, 3 school finance officers and 7 PTA members. The reliability of the items was checked by using Crombach's alpha formula by SPSS version 20. It is noted that an alpha of (0.89) is reasonably good to use the question for the research. This is because Crombach's alpha used to estimate internal consistency by determining how all items on test relate to all other test items and total test items. As per Cohen et al (2007) the Cronbach's Alpha result, $\alpha > 0.9$ excellent, $\alpha > 0.8$ good, $\alpha > 0.7$ acceptable, $\alpha < 0.6$ questionable, and $\alpha < 0.5$ poor. Thus, calculated reliability of the items, Alpha result = 0.769 acceptable.

3.5.2. Interview

The interview is a process of communication in which the interviewee gives the needed information orally in a face-to-face with the interviewer. According to Best and Kahn (1993), "the purpose of interviewing people is to find out what they think or how they feel about something". Thus, semi-structured interview items were prepared for the interviewees. The semi-structured interview was flexible and allows new questions to be brought during the interview for clarification because of what the interviewee says (Lindlof & Taylor, 2002). To this end, in order to obtain detailed supplementary information, interview sessions were

conducted with twelve Woreda Finance and Economic Development Office Auditors. The interview sessions was developed and conducted by researcher in Afan Oromo with taking notes. Finally, interview notes taken were summarized and translated into English.

3.5.3. Document Review

General overview of the past three academic years of accounting books, annual or quarter finance reports, monitoring and audit reported, financial utilization guide lines, Models, Income and Expense receipt of schools in the studied area. Additionally, school financial plan and the purchase rules applied in the schools were reviewed.

3.6. Procedure of Data Collection

To answer the basic research questions raised, the researcher has passed through a series of data gathering procedures. The expected relevant data was gathered by using questionnaires, interviews and document reviews. In doing so, having letter of authorization from Haramaya University and East Hararghe zone education office for getting permission. The researcher was directly contacted the Woredas and Administrative towns Education office. After making agreement with the concerned body, the researcher introduced his objective and purposes. Then the questionnaires were administered to sample finance officers, School leaders (Principals, vice principals, Supervisors and PTA chairperson) with in selected schools. The participants allowed gave their own responses to each item independently as needed by the researcher. They were closely assisted and supervised by the researcher himself. Finally, the questionnaires collected at the end of the session. Document review had also assessed in the selected secondary school. The interview was conducted with Woreda Finance and Economic Development Office auditors.

3.7. Methods of Data Analysis

After data were collected from the primary and secondary sources using different data collecting instruments like questionnaire, interview, and document review, both qualitative and quantitative data analysis methods were employed.

In regards to the quantitative data, different statistical techniques were employed based on the basic questions stated on the nature of the data collected. The data collected through questionnaires were tabulated, coded by using different statistical tools such as percentage, mean and standard deviation to summarize the responses. The percentages were used to interpret the characteristics of the respondents. Mean and standard deviations were used for organizing and summarizing sets of numerical data collected by five Likert type scales in the questionnaires. Furthermore, t-test was used to observe if there were statistically significant mean difference between the respondents of the school leaders and school finance officers. This was computed using SPSS (V.20) software to indicate the distribution of the data, to summarize the general nature of the data included in the study. Accordingly, the calculated means had interpreted as: 1-1.49= Strongly Disagree (Very low), 1.50-2.49 =Disagree (Low), 2.50-3.49 =Undecided (Medium), 3.50-4.49 =Agree (High) and > 4.5 = strongly agree (Very high) performed at $p > 0.05$ and t (2tailed) $<$ the critical value (1.96) (Bluma, 2012). At the end, whereas, qualitative methods were employed for the information gathered by using interview and semi-structured questionnaires, and that of secondary data were organized and narrated in words. Then analysis and interpretations of the data made with the help of SPSS version20.

3.8. Ethical Considerations

Attempts were made to organize the research process in a professional and ethical manner. To this end, the researcher had tried to clearly inform the respondents about the purpose of the study that is purely for academic reason. As it was introduced, its purpose in the introduction section of the questionnaire and interview guide to the respondents, the researcher confirmed that subject confidentiality will be protected. In general, the researcher did not try to personalize any of the reaction of the respondents during data presentations, analysis and interpretations. Besides, all the resources used for this research have been cited appropriately.

4. RESULTS AND DISCUSSIONS

This section consists of two main parts. The first part discusses the respondents' personal information, while the second part attempts to answer the basic questions raised in the starting of writing research proposal. Hence, later part deals with the interpretation of detailed data gathered through questionnaire, interview and document review. Briefly, this section is devoted to analysis and discussion of the data.

In order to study the challenges of financial resource utilization in government secondary schools of East Hararghe zone, Oromia Regional State, twelve secondary schools were included in the study. Totally 84 respondents where as 48 school leaders (principals, vice principals, supervisors, PTA chairpersons) and 36 school finance officers were selected to fill the questionnaire. Of these 82(97.6%) respondents returned the questionnaire and 2(2.38%) of the respondents did not return the questionnaire distributed though effort has been made to get all questionnaires distributed back. As an additional input for the questionnaire responses, key informant interview and document review were also obtained on time with view of triangulating the findings from different sources. An interview was made with 12 woreda / administrative town finance and economic development office auditors.

The analysis was made on the basis of information obtained from 94 respondents: 34 school finance officers and 48 school leaders (12 PTA chairpersons, 12 school principals, 12 vice principals and 12 secondary school supervisors) by questionnaires, and 12 woreda /administrative town finance and economic development office auditors through interview.

4.1. Background Characteristics of the Respondents

As it was stated earlier, the over view of the respondents' background information which implies the sex and age of the respondents are discussed in table 2, and academic qualification, fields of specialization, service years in current position and total service years were presented in the table 3.

Table 2: Characteristics of respondents by sex and age

Variables		P		S		PTA chair		VP		SFO		WFEDO A	
		F	%	F	%	F	%	F	%	F	%	F	%
Sex	Male	12	100	12	100	12	100	12	100	25	73.5	9	75
	Female	-	-	-	-	-	-	-	-	9	26.5	3	25
	Total	12	100	12	100	12	100	12	100	34	100	12	100
Age	20-30	-	-	-	-	-	-	-	-	9	26.5	-	-
	31-41	11	91.7	12	100	8	66.7	12	100	23	67.6	12	100
	>41	1	8.3	-	-	4	33.3	-	-	2	5.9	-	-
	Total	12	100	12	100	12	100	12	100	34	100	12	100

Key: P=principal, S=supervisors, PTA= parent teacher association chairperson, vice principal, SFO= school finance officers, WFEDO= Woreda finance and economic development office auditors

As indicated in table 2, regarding sex, all of the principals 12 (100%), supervisors 12 (100%), PTA chairpersons 12(100%) and vice principals 12(100%) were males. The majority of School Finance Officers 25(73.5%), and WFEDO auditors' 9(75%) respondents were also males. This indicated that females' participation in the education sector seemed to be low which implies affirmative action for females was not properly implemented in education sector.

As indicated in the same table, the age distribution of the respondents show that high percentage of the principals 11(91.7%), 12(100%) supervisors and 12(100%) vice principals were between the age of 31 and 41years. About 1(8.3%) principal was above the age of 41. Also 8(66.7%) PTA chairpersons and 12(100%) WFEDO auditors were between 31 and 41 years. Depending on this age distribution, it is believed that most of the respondents were mature enough to provide services and suggestions regarding the issue under study. The ages mostly join with experience and maturity of respondents to answer the questionnaire.

Table 3. Respondents' characteristic in academic qualifications and service years.

Variables	P		S		PTA Chair		SFO		VP		WFEDOA		
	F	%	F	%	F	%	F	%	F	%	F	%	
Educational qualification	Grade 10	-	-	-	-	4	33.3	-	-	-	-	-	-
	Grade 12 Certificate	-	-	-	-	3	25	-	-	-	-	-	-
	Diploma	-	-	-	-	5	41.7	18	52.9	-	-	-	-
	BA/BSC/BE	8	66.7	8	66.7	-	-	9	26.5	12	100	12	100
	MA/MSC/MED	4	33.3	4	33.3	-	-	-	-	-	-	-	-
	ED	-	-	-	-	-	-	-	-	-	-	-	-
	OTHERS	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12	100	12	100	12	100	34	100	12	100	12	100
Fields of specialization	Management	-	-	-	-	2	16.7	3	8.8	-	-	-	-
	Accounting	-	-	-	-	1	8.3	5	14.7	9	75	12	100
	EPDM	2	16.7	4	33.3	-	-	-	-	-	-	-	-
	Teaching	10	83.3	4	33.3	2	16.7	26	76.5	3	25	-	-
	EL	-	-	4	33.3	-	-	-	-	-	-	-	-
	OTHERS	-	-	-	-	7	58.3	-	-	-	-	-	-
	Total	12	100	12	99.9	12	100	34	100	12	100	12	100
Years of service in current Position	1-5	10	83.3	8	66.7	7	58.3	20	58.8	12	100	3	25
	6-11	2	16.7	4	33.3	5	41.7	11	32.4	-	-	4	33.3
	12-17	-	-	-	-	-	-	1	2.9	-	-	2	16.7
	18-22	-	-	-	-	-	-	2	5.9	-	-	3	25
	23 and above	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12	100	12	100	12	100	34	100	12	100	12	100
Total service years	1-10	-	-	-	-	9	75	3	8.8	5	41.7	4	33.3
	11-20	12	100	5	41.7	-	-	18	52.9	3	25	6	50
	21-30	-	-	7	58.3	3	25	13	38.3	4	33.3	2	16.7
	31-40	-	-	-	-	-	-	-	-	-	-	-	-
	41 and above	-	-	-	-	-	-	-	-	-	-	-	-
	Total	12	100	12	100	12	100	34	100	12	100	12	100

Key: P=principal, S=supervisors, PTA= parent teacher association chairperson, vice principal, SFO= school finance officers, WFEDO= Woreda finance and economic development office auditors

With regard to educational background of the Principals, 8(66.7%) were first degree holders in teaching profession and 4(33.3%) of them were MA in School leadership. The current service years of 10(83.3%) and 2(16.7%) of the school principals were between 1 and 5 and 6 and 11 years respectively. With regard to total service years 12(100%) were served between 11 and 20 years. The majority of supervisors respondents 8(66.7%) were first degree holders in different teaching profession. The rest 4(33.3%) were second degree holders in Educational

leadership. In their current position 8(66.7%) and 4(33.3%) were served between 1 and 5, and 6 and 11 years respectively. The total services 5(41.7%) were between 11 and 20 years and 7(58.3%) were between 21 and 30 years. Also all respondents of vice principals were first degree holders with 3(25%) in Educational planning and management and 9(75%) indifferent fields of teaching. All vice principals services in current position were between 1 and 5 years. The total service years of 5(41.7%), 3(25%) and 4(33.3%) of vice principals were between 1 and 10, 11 and 20, and 21 and 30 years respectively. The above analysis showed that more than 50% of principals and Supervisors and all vice principals were not professionally qualified for the position but had enough service years experience and maturity for the position.

Among the respondents of PTA chairpersons' about 4(33.3%) were grade 10 complete, 3(25%) grade 12 complete, 5(41.7%) were diploma holders in different teaching profession respectively. The current service years of 7(58.3%), and 5(41.7%) of the PTA chairperson were between 1 and 5, and 6 and 11 years respectively. With regard to total service years about 9(75%), and 3(25%) were served between 1 and 10 years, and 21 and 30 years respectively. These data showed that PTA chairpersons were mature enough to the position but they are not professionally qualified for the position to lead school finance.

Most of the school finance officers were not professional workers. About 18(52.9%) of the officers were diploma holders and 7(20.6%) were certificate in different teaching professions. The rest 9(26.5%) of financial officers were first degree in different fields of study. The current service years of 20(58.8%), 11(32.4%), 1(2.9%), and 2(5.9%) of the school finance officers were between 1 and 5, 6 and 11, 12 and 17 and 18 and 22 years respectively. With regard to total service years about 5(8.8%), 18(52.9%) and 13(38.3%) were served between 1 and 10, 11 and 20, and 21 and 30 years respectively. The above analyzed data revealed that school finance officers were not professionally qualified for the position but had enough service years for their experience.

WFEDO auditor's respondents' educational background all were first degree in accounting. Their services in current position, 3(25%), 2(33.3%), 2(16.7%) and 3(25%) were between 1 and 5. 6 and 11, 12 and 17, and 18 and 22 years respectively. The total services were 4(33.3%) were between 1 and 10 years, 6(50%) were between 11 and 20 years and 2(16.7%) were

between 21 and 30 years. The above data were implied that WFEDO auditors were professionally qualified, mature and had enough service years for the position.

4.2. The Status of Financial Resource Utilization in Study Area

The groups of respondents were requested to respond on status of financial resource utilization undertaken in the secondary school. The responses of respondents were illustrated in the table 4 below.

Table4. **The status of financial resource utilization**

Items	Respondents	N	Mean	SD	t value	p value
1. School used financial utilization guidelines effectively	School Leaders	48	2.21	1.148	1.477	.144
	Finance officers	34	1.85	.958		
2. School uses income and expense receipts	School Leaders	48	2.50	1.305	.979	.330
	Finance officers	34	2.21	1.398		
3. School finance officers are professionals.	School Leaders	48	1.27	.610	-4.488	.000
	Finance officers	34	2.26	1.355		
4. School finance is effectively attain educational objectives	School Leaders	48	2.44	1.050	-1.747	.085
	Finance officers	34	2.85	1.077		
5. Financial resources are utilized efficiently.	School Leaders	48	2.46	1.010	-2.202	.033
	finance officers	34	1.74	1.053		
6. Stakeholders actively participate in planning school finance	School Leaders	48	2.04	1.202	2.574	.012
	Finance officers	34	1.47	.563		
7. School informs financial balance to school community	School Leaders	48	2.06	1.060	3.638	.000
	Finance officers	34	1.35	.485		
8. School uses all planned budgets without any return	School Leaders	48	3.33	.859	-3.082	.001
	finance officers	34	3.91	.570		
9. School is regularly carrying out the financial implementation reports to the staff members and student parents	School Leaders	48	2.02	.887	3.082	.003
	Finance officers	34	1.50	.508		
10. School Administration and finance officers plan the budget of school	School Leaders	48	1.06	.245	-2.741	.008
	Finance officers	34	1.47	.992		

Key: Mean value 1-1.49= strongly Disagree (Very low), 1.50-2.49 =Disagree (Low), 2.50-3.49 =Undecided (Medium), 3.50-4.49 =Agree (High) and > 4.5 = strongly agree (Very high) at p>0.05, critical t-value =1.99, degree of freedom = 80, N- number of respondents, SD= Standard Deviation

As the table 4, item 1 indicated, the computed mean scores (2.21) for school leaders were identified that they were low on the issue of the use of financial utilization guidelines effectively. However, the computed mean score (1.85) for school financial officers were indicated that they were at low level in their level of use financial utilization guidelines effectively. Generally, the weighted mean (2.06) indicated that both school leaders and school finance officers were at low level in their level of use financial utilization guidelines effectively. The computed standard deviation ($sd_1 = 1.148$, $sd_2 = .958$ and $sd = 1.081$) indicated that there were a little variability among respondents on the issue of their level of use financial utilization guidelines effectively. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 1.477$ which was less than the critical value(1.96) at $\alpha = 0.05$, & $p(80) = 0.144$. Therefore, it was concluded that there were statically no significant mean difference between school leaders and school finance officers on the level of use financial utilization guidelines effectively, $t(80) = 1.477$, $p > 0.05$, two tailed. The implication of analyzed data presented above revealed that the financial guidelines were not used for proper utilization of school finance processing effectively.

In supporting this Clarke (2008) stated that the governing body of every public school must insure that there are proper policies and procedures in place for effective and efficient utilization of the school finances and the school governing body must also have system to monitor and evaluate the current implementation of the policies and procedures to report there in put in place. According to MoE (1994), for effective and efficient financial utilization, the presence of financial guidelines has high importance to proper financial planning, utilizing and monitoring the allocated budget.

Item 2 of table 4 is about income and expense voucher used in school. The mean value 2.50 and 2.21 were obtained from school leaders and school finance officers respondents respectively shows low when comparing with predetermined value of judging the effectiveness level. With the same manner the calculated t-test result (0.979) is less than the table value (1.99) at p value ($p = 0.330 > 0.05$) which indicated that there is no significant mean difference between the two group respondents.

The document review also showed that; from 12 selected schools, in their expense document 8 of them were not have expense receipt at all.

The interviewed auditor said that:

Mostly the schools collect incomes from the stakeholders, (Especially from community) without income voucher. They also indicate that some expenses were made without using expense receipt. Most secondary schools did not have expense receipt and they spend money with model 6 which is not acceptable in current financial laws.

Based on the above analysis most of the schools were not completely used the income and expense receipts. This showed that the school financial resources were corrupted by financial officers of school.

With regard to item 3 in table 4, this was focused on school finance officers, the analyzed mean values 1.27 and 2.26 found from respondents show very low and low respectively when comparing with predetermined value of judging the status of school finance officers' professionalism level. With the same manner, the calculated t-test results (-4.488) is greater than the table value (1.99) at p value ($p 0.000 < 0.05$) which indicate that there is a significant difference between the two group of respondents.

Additionally the interview of woreda/Administrative town finance Auditor reported that:

The school finance officers were not professional or qualified in their fields of work. Instead other committee members and teachers were assigned to work as school finance officers: The schools run their financial activities with none qualified workers. This could be one of the reasons for financial improper utilization.

From the above analysis we can conclude that, secondary schools in east hararghe zone of Oromia regional state have no qualified financial officers.

As table 4 item 4 indicated, the computed mean scores (2.44) for school leaders were identified that they were low on the issue financial utilization effectively. However, the computed mean score (2.85) for school financial officers were indicated that they were at medium level in their financial utilization effectively. Generally, the weighted mean (2.61) indicated that both school finance officers and school leaders were at medium level in their level of financial utilization effectively. The computed standard deviation ($sd_1 = 1.050$, $sd_2 = 1.077$ and $sd = 1.074$) indicated that there were a little variability among respondents on the issue of their level of financial utilization effectively and efficiently. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -1.747$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.085$. Therefore, it was concluded that there were statically no

significant mean difference between school leaders and school finance officers on the level of financial utilization effectively, $t(80) = -1.747$, $p > 0.05$, two tailed. The document review also showed that most secondary schools utilize financial resources as they wanted, not followed the plan they set and the rules of finance to attain educational objectives.

The above analyzed data revealed that the schools under study were not used their finance effectively to attain educational objectives.

With respect of item 5 in table 4; the computed mean score (2.46) for school leaders indicated that it was low level in utilizing financial resources efficiently. However, the computed mean score (2.74) for school finance officers were indicated that they were at medium level in their financial resources utilized efficiently. Generally, the weighted mean (2.57) indicated that both teachers and school leaders were at medium level in their level of use financial utilization guidelines efficiently. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -1.202$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.233$. Therefore, it was concluded that there were statically a significant mean difference between school leaders and school finance officers on the level financial resources utilized efficiently, $t(80) = -1.747$, $p > 0.05$, two tailed.

The woreda/administrative town finance auditor interview indicated that:

The schools used their financial resources traditionally. There were no prioritized activities that need school finance in most schools. The schools need training and consultant from woreda finance and economic cooperation on efficient plan and utilization of financial resources.

The above analyzed data showed that the school finances were not utilized efficiently for the planned activities of the schools.

Regarding item 6 in table 4, the computed mean score for school leaders and school finance officers were (2.04) and (1.47) respectively, which focus on stakeholders' active participation in planning school finance was low and very low. The analyzed mean value indicated low performance. The t-value (2.574) is greater than the table value (1.99) at ($p 0.012 < 0.05$) there is statistically significant difference between the responses from school leaders and school finance officers. From these data one can conclude that most of secondary schools plan their finance budget by excluding stakeholders. Additionally, the response from the open-ended

questions show that mostly the school principals and vice principals prepared the school budget plan excluding other stakeholders. The analysis of respondents' responses revealed that the stakeholders were not active participant in planning the school finance.

According to Davies (2004), the manner in which stakeholders are involved in the process is vital for the success of financial planning process. The findings have, however, emphasized the limited involvement of stakeholders in the planning process. Moreover school activities were not enough to cover the budget of their plan.

As table 4 item 7 indicated, the computed mean scores (2.06) for school leaders were identified that they were low on the issue of the school informed financial balance to school community. However, the computed mean score (1.35) for school financial officers were indicated that they were at very low level in their informing financial balance to school community. Generally, the weighted mean (1.77) indicated that both school leaders and school finance officers were at low level in their level of the school informed financial balance to school community. The computed standard deviation ($sd_1 = 1.060$, $sd_2 = .485$ and $sd = 0.934$) indicated that there were variability among respondents on the issue of their level of school informed financial balance to school community. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 3.638$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.000$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level of informing financial balance to school community, $t(80) = 3.638$, $p < 0.05$, two tailed. The document reviewed revealed that there were no documents in most schools which showed financial balance of the schools posed on notice board or the copy left in the school file document.

The above analyzed data indicated that most of the secondary schools in the study area did not informed financial balance to school communities which created the road for corruption.

Concerning item 8, in table 4, the compute mean scored obtained from school leaders and school finance officers were 3.33 and 3.91 revealed that at medium and high level in using all planned budget without any return respectively. This analysis, the school leaders showed that schools use all planned budget with moderate return and the school finance officers were revealed the school used all planned budget without any return. The t-test result -3.425 was

greater than the critics (1.99) at ($p = 0.001 < 0.05$) which entails you there is a significant mean difference between school leaders and school finance officers perceptions on use of planned budgets without any return.

The interview for woreda finance office auditor said that:

“Almost all secondary schools in the study area were used all allocated budget for them without any return to the Woreda Finance and Economic Development Office.”

The mean of respondents and the interview conducted indicated that the school used all planned budget without any return. In some case the schools transfer the school grant budget to the next year because of lately allocated for the school.

Regarding item 9, this focuses on financial report to the staff members and students parents. The computed mean score from school leadership (2.02) and school finance officers (1.50) were low in carried out financial implementation report. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 3.082$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.003$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level of informing financial balance to school community, $t(80) = 3.082$, $p < 0.05$, two tailed.

The interview for woreda finance office auditor showed that:

The schools were not regularly carrying out the financial implementation report to the staff members and student parents. The schools financial balance was not even reported to KETB members. The principals and financial officers perform the tasks with PTA chair persons with low participation of stakeholders.

Additionally the document review showed that there were no regular financial practices and implementation report for the staff members and student parents in the school document file.

The above analysis revealed that schools under study area were not regularly carrying out the financial practice and implementation reports to the staff members and student parents. This opened the road for corruption or improper utilization of the school budget.

Financial reports are used as basis for program evaluation. Three levels of financial reports are prepared by local institutions. The comprehensive financial report, prepared annually comprising all financial statements, the general purpose financial report, prepared monthly or

quarterly and the popular report, summarizing data contained in the comprehensive financial report in format that is easily understood by public and that may contain figures and graphs to enable reading (Mulugeta, 2005).

Concerning item 10, in table 4, which focuses on budget planned by school leaders and financial officers; the analyzed mean values 1.06 and 1.47 found from school leaders and school finance officers respectively shows very low when compared with predetermined value of judging the level of achievement. The result of Std. deviation 0.690 ($d_1 = 0.245$ and $d_2 = 0.992$) denotes that there was variability among the respondents responses. Based on the result from the data analyzed the school finance officers were not plan the school budget together. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -2.741$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.008$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level perception of financial officers participated in school budget plan., $t(80) = -2.741$, $p < 0.05$, two tailed.

The woreda finance auditor interview revealed that:

The principals plan the school budget with less participation of other concerned stakeholders. It is better if the school management and other stakeholders set and plan it together. The major hindrances in this regard were the low action taken by principals of the schools.

The above analyzed data implied that the school finance officers were not planned the school budget plan together with school leaders. This leads the school management for improper utilization of finances.

4.3. Monitoring and Evaluation of Financial Resource in study Area

The following table describes about the responses of respondents with respect to financial resource utilization monitored and evaluated in secondary schools under study. The responses calculated are discussed in the following table 5.

Table5. How financial resource utilization is monitored and evaluated

Items	Respondents	N	Mean	SD	t value	P value
1.School records all income and expenses on time	School Leaders	48	2.56	.987	-1.025	.309
	Finance officers	34	2.79	1.038		
2.KETB and PTA hear Financial report quarterly and annually	School Leaders	48	1.58	.710	-3.496	.001
	Finance officers	34	2.12	.640		
3. School submits financial utilization report to woreda education office on time.	School Leaders	48	2.60	1.162	.657	.513
	Finance officers	34	2.44	1.021		
4.School budget summary is posted on notice board annually and quarterly	School Leaders	48	2.02	1.021	-2.882	.005
	Finance officers	34	2.68	1.007		
5. School has organized finance controlling system	School Leaders	48	2.60	.676	4.017	.000
	Finance officers	34	1.94	.814		

Key: Mean value 1-1.49= strongly Disagree (Very low), 1.50-2.49 =Disagree (Low), 2.50-3.49 =Undecided (Medium), 3.50-4.49 =Agree (High) and > 4.5 = strongly agree (Very high) at $p>0.05$, critical t-value =1.99, degree of freedom = 80, N- number of respondents, SD= Standard Deviation

As item 1 in table 5 indicated, the computed mean scores (2.56) for school leaders were identified that they were medium on the issue of the level of School recorded all income and expenses on time. However, the computed mean score (2.79) for school finance officers were indicated that they were at medium level in their level of School recorded all income and expenses on time. Generally, the weighted mean (2.66) indicated that both school leaders and school finance officers were at medium level in their level of Schools recorded all income and expenses on time. The computed standard deviation ($sd_1 = 0.987$, $sd_2 = 1.038$ and $sd = 1.009$) indicated that there were a little variability among respondents on the issue of their level of schools recorded all income and expenses on time. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -1.025$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.309$. Therefore, it was concluded that there were statistically no significant mean difference between school leaders and school finance officers on the level of contribution to their schools recorded all income and expenses on time, $t(80) = -1.025$, $p > 0.05$, two tailed. Additionally the document review showed that some payments were executed without full document and evidences.

The above analyzed data revealed that above 50% of secondary schools were not recorded all income and expenses on time. This implied that the school finance were corrupted by school managements.

Concerning item 2, in table 5, KETB and PTA hear financial report quarterly and annually; the compute mean scored obtained from school leaders and school finance officers were 1.58 and 2.12 revealed that at low level in KETB and PTA hear financial report quarterly and annually respectively. This analysis indicated that, KETB and PTA did not hear financial report quarterly and annually. The t-test result -3.496 was greater than the critics (1.99) at ($p < 0.001 < 0.05$) which entails there is significant mean difference between school leaders and school finance officers perceptions on KETB and PTA hear financial report quarterly and annually. As weighted mean (1.80) of both respondents showed low level of KETB and PTA hearing financial report quarterly and annually.

The interview held with administrative town finance auditor indicated that:

“Almost in all schools under study school KETB and PTA were not hear the financial report quarterly and annually. In small number of schools PTA members hear annual financial report.”

The analyzed data implied that KETB and PTA were not hear financial report quarterly and annually. From this analysis, one can conclude that secondary schools did not report financial implementation for concerned body that created lack of transparency on financial resource utilization which led for corruption.

Regarding table 5, item 3, which focus on school submit finance utilization report to woreda education office on time, the computed mean score from both school leaders and school finance officers were 2.60 and 2.44 indicated low and moderate respectively in performance of school submit finance utilization report to woreda education office on time. The computed standard deviation ($sd_1 = 1.162$, $sd_2 = 1.021$ and $sd = 1.102$) indicated that there were variability among respondents on the issue of their level of schools submitted financial utilization report to woreda education office on time. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 0.657$ which was less than the critical value at $\alpha = 0.05$, & $p(80) = 0.513$. Therefore, it was concluded that there were statistically no significant mean difference between school leaders and school finance officers on the level of submission of financial

utilization report to woreda education office on time., $t(80) = 0.657$, $p > 0.05$, two tailed. Based on the above analysis, some schools were submitted financial utilization report on time to woreda education office while most of the schools under study were not. The document review showed that there were no compiled financial reports in the schools file which confirms the schools financial utilization report submitted to woreda education office on time. Based on the above analyzed data the schools were not submitted financial utilization report to woreda education office on time.

In supporting this Mulugeta (2005) indicated that, financial reports are basis for coordination and controlling the current activities of the organization. Financial reports are used as basis of evaluating operational performance which helps managers praised for jobs well done criticize, demote or terminate employees for mean and faulty performances. Financial reports are used as basis for program evaluation. Three levels of financial reports are prepared by local institutions. The comprehensive financial report, prepared annually comprising all financial statements, the general purpose financial report prepared monthly or quarterly and the popular report summarizing data contained in the comprehensive financial report in format that is easily understood by public and that may contain figures and graphs to enable reading.

Concerning item 4, in table 5, with respect to budget summary is posted on notice board quarterly and annually. The school leader and school finance officers mean values 2.02 and 2.68 respectively were rated as low and moderately performance when comparing with predetermined value of judging the level of performance. Generally, the weighted mean (2.29) indicated that both school leaders and school finance officers were at low level in their level of budget summary that was posted on notice board annually and quarterly. The computed standard deviation ($sd_1 = 1.021$ $sd_2 = 1.007$ and $sd = 1.060$) indicated that there were a little variability among respondents on the issue of their level of budget summary that was posted on notice board annually and quarterly. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -2.882$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.005$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level of budget summary that was posted on notice board annually and quarterly., $t(80) = -0.056$, $p > 0.05$, two tailed.

Additionally document review conducted showed that, the schools were not compiled budget summary posted on notice board in the school file or on notice board as evidence.

The interview held with woreda finance auditor showed that:

“The budget summary was not posted on notice board quarterly and annually in most schools.”

Base on the above analysis in all schools under study the summary was not posted on notice board quarterly and annually. This affects the participation of community in school affairs.

As the item 5, in table 5, indicated, the computed mean scores (2.60) for school leader were identified that they were medium on the issue of the level of schools have organized financial controlling system. However, the computed mean score (1.94) for school finance officers were indicated that they were at low level in their level of schools have organized financial controlling system. Generally, the weighted mean (2.33) indicated that both school leaders and school finance officers were at low level in their level of schools record all income and expenses on time. The computed standard deviation ($sd_1 = 0.676$, $sd_2 = 0.814$ and $sd = 0.802$) indicated that there were slight variability among respondents on the issue of their level of schools have organized financial controlling system. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 4.017$ which was less than the critical value at $\alpha = 0.05$, & $p(80) = 0.000$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level of schools have organized financial controlling system, $t(80) = 4.017$, $p > 0.05$, two tailed.

The interview held with woreda finance auditor indicates that:

“Almost all schools under studied were not having internal auditors, ledger book and monthly income and expense financial balance. There was no coordinated committee which worked together in finance controlling system.”

The above analyzed data indicated that there were no organized financial controls in the secondary schools under study.

Monitoring is an internal project activity, an essential part of good management, and therefore, an integral part of day to day activity. So monitoring is a tool to identify strengths and weaknesses and provide the people responsible for the project with sufficient information to make the right decision at the right time to improve its quality (MoFED, 2008).

4.4. The Challenges that Hinder Effective Utilization of Financial Resources in Study Area

Table 6.The challenges that hinder effective utilization of financial resource

Items	Respondents	N	Mean	SD	t _{value}	P _{value}
1. School utilizes the approved budget according to the plan	School Leaders	48	2.69	1.114	5.797	.000
	Finance officers	34	1.50	.508		
2. KETB and PTA get any relevant training on financial utilization control in your school	School Leaders	48	1.63	1.024	3.554	.001
	Finance officers	34	1.00	.640		
3. School principals and stakeholders give serious attention when preparing the school budget plan.	School Leaders	48	2.77	.973	3.273	.002
	finance officers	34	2.09	.866		
4. Financial materials such as receipts vouchers and models are available in the school.	School Leaders	48	3.73	.838	-2.610	.571
	Finance officers	34	4.2	.687		
5. Your school's finance budget plan preparation is done by professionalized personnel	School Leaders	48	2.10	1.189	-.568	.571
	finance officers	34	2.26	1.355		
6. Schools purchase materials as financial rules and regulation	School Leaders	48	3.96	.582	3.316	.001
	Finance officers	34	3.50	.663		

Key: Mean value 1-1.49= strongly Disagree (Very low), 1.50-2.49 =Disagree (Low), 2.50-3.49 =Undecided (Medium), 3.50-4.49 =Agree (High) and > 4.5 = strongly agree (Very high) at $p > 0.05$, critical t-value =1.99, degree of freedom = 80, N- number of respondents, SD= Standard Deviation

Regarding item 1 in table 6, concerning school utilizes the approved budget according to the plan, the responses from school leaders and school finance officers with mean value of 2.69 and 1.50 was rated as moderate and low respectively when compared with predetermined mean value. The computed independent t-test (5.797) is greater than the critical value (1.99) at the p-value ($0.000 < 0.05$) with degree of freedom 80. This shows there is statistically significant mean difference between two groups of respondents. The computed standard deviation ($sd_1 = 1.114$, $sd_2 = 0.508$ and $sd = 1.082$) indicated that there were slight variability among respondents on the issue of their level of school utilized the approved budget according to the plan. This analysis shows that the school were not fully utilized the approved budget according to plan. Additionally the document review conducted at the schools similar situation. The approved budget was used by changing them from other codes or without changing it to the appropriate codes.

Similarly, the interview made with woreda finance auditor indicated that:

“Secondary schools in the study area were not used their budget according to the planned. There were times when the school used only certain codes of finance, by disregarding other codes.”

Based on the above analyzed data we concluded that, the schools were not fully utilized the approved budget according the plan. This implies that schools under study were with serious corruption in utilizing the school finance.

Concerning this, Schools cannot finance all the activities that need expenditure. They have to decide what they can do within a given time with available revenue, and this is made possible by preparing a budget plan. No school can afford to make unplanned decisions on expenditure and revenue (Help age international, 2011).

As item 2 in table 6 indicated, the computed mean scores (1.63) for school leader were identified that they were low on the issue of the level of KETB and PTA get any relevant training on financial utilization. However, the computed mean score (1.00) for school finance officers were indicated that they were at very low level in their level of KETB and PTA get any relevant training on financial utilization control. Generally, the weighted mean (1.37) indicated that both school leaders and school finance officers were at very low level in their level of KETB and PTA get any relevant training on financial utilization control. The computed standard deviation ($sd_1=1.024$, $sd_2=0.000$ and $sd =0.839$) indicated that there were a little variability among respondents on the issue of their level of KETB and PTA get any relevant training on financial utilization control. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 3.554$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.001$. Therefore, it was concluded that there were statistically a significant mean difference between school leaders and school finance officers on the level of schools getting any relevant training on financial utilization control, $t(80) = 3.554$, $p < 0.05$, two tailed.

Also interview held with woreda town finance auditor show that:

The training which concern financial utilization control was limited on planning. Almost all of the schools financial utilization activities were led by peoples who were not professional. In schools a little had known about financial utilization because most of them are chosen to represent parents in schools.

The above analyzed data revealed that KETB and PTA did not get any relevant training on financial utilization control. This implies the school financial resources were exposed for any corruption.

Regarding item 3 in table 6, concerning school principals and stakeholders were give serious attention when they prepare the school budget plan, the responses from school leaders and school finance officers with mean value of 2.77 and 2.09 was rated as moderate and low respectively when compared with predetermined mean value. The computed independent t-test (3.274) is greater than the critical value (1.99) at the p-value ($0.002 < 0.05$) with degree of freedom 80. This shows there is statistically a significant mean difference between two groups of respondents. The computed standard deviation ($sd_1 = 0.973$, $sd_2 = 0.866$ and $sd = 0.984$) indicated that there were slight variability among respondents on the issue of their level of performance of principals and stakeholders give serious attention when they prepared the school budget plan. The analysis above revealed that principals and stakeholders were not given serious attention when they prepared the school budget plan. As the above analyzed data implied the school budget plan was not prepared by participating all concerned stakeholders.

As item 4, in table 6, indicated, the computed mean scores (3.73) for school leader were identified that they were high level on the issue of the level of availability of school finance materials such as receipts, models and vouchers in the school. However, the computed mean score (4.21) for school finance officers were indicated that they were at high level in their level of availability of school finance materials such as receipts, models and vouchers in the school. Generally, the weighted mean (3.94) indicated that both school leaders and school finance officers were at high level in their level of availability of school finance materials such as receipts, models and vouchers in the school. The computed standard deviation ($sd_1 = 0.838$, $sd_2 = 0.687$ and $sd = 0.807$) indicated that there were no variability among respondents on the issue of their level of availability of school finance materials such as receipts, models and vouchers in the school. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -2.610$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.011$. Therefore, it was concluded that there were statistically significant mean difference between school leaders and school finance officers on the level of availability of school finance materials such as receipts, models and vouchers in the school., $t(80) = -0.056$, $p < 0.05$, two tailed. Additionally

document review conducted in most schools under study indicated financial materials like income receipts; models and accounting book were available in the schools except expense receipts. This analysis implied that most schools utilized the financial resources illegally.

Concerning item 5, in table 6, school budget plan preparation by professional personnel is low performed when comparing with predetermined values of judging the level of performance. This was concluded from the mean values of school leaders and school finance officers were 2.10 and 2.26 which indicated the performance was low. The computed independent t-test value (-0.568) is less than the critical value (1.99) at the p-value ($0.571 > 0.05$) with degree of freedom 80. This shows there is statistically no significant mean difference between two groups of respondents. The computed standard deviation ($sd_1 = 1.189$, $sd_2 = 1.355$ and $sd = 1.255$) indicated that there were slight variability among respondents on the issue of their level of perception of school budget plan preparation by professional personnel.

The interview held with woreda finance auditor revealed that:

The school principals prepared school budget plan. In the school there were a limited number of professional finance personnel's. Secondary schools structure contains school administrative and finance head coordinators. But all secondary schools were not hired the administrative and finance head coordinators.

The above analyzed data revealed that the school budget plan was not prepared by professional personnel. It was prepared by the school principal or vice principal or both of them which created the road for corruption.

As item 6 in table 6 revealed, the computed mean scores (3.96) for school leader were identified that there were high level on the issue of the level of purchasing materials as financial rules and regulations. However, the computed mean score (3.50) for school finance officers were indicated that they were at high level in their level of purchasing materials as financial rules and regulations. Generally, the weighted mean (3.77) indicated that both school leaders and school finance officers were at high level in their level of purchasing materials as financial rules and regulations. The computed standard deviation ($sd_1 = 0.582$, $sd_2 = 0.663$ and $sd = 0.654$) indicated that there were no variability among respondents on the issue of their level of purchasing materials as financial rules and regulations. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 3.316$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.001$. Therefore, it was concluded that there were statistically a significant mean difference

between school leaders and school finance officers on the level of schools have organized financial controlling system, $t(80) = 3.316$, $p < 0.05$, two tailed. The document review revealed that: In most secondary schools under study, the purchasing materials were followed financial rules and regulation was moderate. But in some schools there were no full finance document like vats, expense receipt, expense order letters and the Performa collected before purchasing materials were missed.

The analyzed data revealed that schools under study were full of corruption when utilizing financial resources by different bodies which ran the school budget.

4.5. Mechanisms that had taken to Improve Financial Resource Utilization in Study area

Table7. Possible actions that had b taken to improve financial resource utilization

Items	Respondents	N	Mean	SD	t value	P value
1. Internal audit check school finance timely	School Leaders	48	1.60	.765	1.689	.095
	Finance officers	34	1.35	.485		
2. External audit check School finance yearly	School Leaders	48	1.35	.863	.188	.852
	Finance officers	34	1.32	.475		
3. School has clear auditing guidelines	School Leaders	48	1.17	.519	1.869	.065
	Finance officers	34	1.00	.000		
4. The past three years audit show good financial resource utilization	School Leaders	48	2.60	1.125	-.056	.956
	Finance officers	34	2.62	1.015		
5. Short term Training on audit given at school	School Leaders	48	1.10	.309	1.964	.053
	Finance officers	34	1.00	.000		

As the item 1, in table 7, revealed, the computed mean scores (3.60) for school leader were identified that they were high on the issue of the internal audit check school finance timely. However, the computed mean score (3.35) for school finance officers were indicated that they were at high issue of internal audit check school finance timely. Generally, the weighted mean (4.20) indicated that both school leaders and school finance officers were at high on the issue of internal audit check school finance timely. The computed standard deviation ($sd_1 = 0.582$, $sd_2 = 0.663$ and $sd = 1.082$) indicated that there were no variability among respondents on the issue of internal audit check school finance timely. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 1.689$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.095$. Therefore, it was concluded that there were statistically no significant mean difference between school leaders and school finance officers on the issue of internal audit check school finance timely, at $t(80) = 3.316$, $p > 0.05$, two tailed.

The interview made with woreda finance auditor revealed that:

“Almost all of the schools under study were not check financial balance with internal auditor. The presence of internal auditor was one of the reasons for high performance of financial utilization.”

The above analyzed data showed that timely internal audit check was very important for proper utilization of financial resource in schools.

Concerning item 2 in table 7, external audit check School finance yearly is low performed when comparing with predetermined values of judging the performance. This was concluded from the mean values of school leaders and school finance officers were 1.35 and 1.32 which indicated the performance was very low. The computed independent t-test score (0.188) is less than the critical value (1.99) at the p-value ($0.852 > 0.05$) with degree of freedom 80. This shows there is statistically no significant mean difference between two groups of respondents. The computed standard deviation ($sd_1 = 0.863$, $sd_2 = 0.475$ and $sd = 0.839$) indicated that there were no variability among respondents on the issue of external audit check School finance yearly. In document review also there was no external audit check for finance once a year.

The interview held with woreda finance auditor said that:

“Due to the work load the office did not conducted the secondary schools audit timely. Finance office was not given serious attention for schools finance audit check timely.”

Based on the above analysis the external finance audit check was not conducted in schools under study. This implied that the external audit check timely was important for the finance utilization have been carried out in accordance with the finance rules and regulations.

Auditing would be carried out in the woreda to make sure the planned activities and finance utilization have been carried out in accordance with finance rule and regulations. Accordingly, the woreda education office auditor would undertake an audit on the utilization of the finance allocated to the woreda educational activities at the end of every quarter of the year. Auditors of the woreda finance and Economic Development office would also carry out auditing twice a year, i.e. during half of the year and at the end of the budget year the regional auditors would also carry out auditing at the end of the budget ear. On the basis of the audit reports, necessary corrective measure would be taken by pertinent government bodies (MoE, 1994).

As item 3 in table 7, showed, the computed mean scores (3.7) for school leader were identified that they were high on the issue of School has clear auditing guidelines. However, the computed mean score (3.50) for school finance officers were indicated that they were high on the issue of School has clear auditing guidelines. Generally, the weighted mean (4.49) indicated that both school leaders and school finance officers were high on the issue of School has clear auditing guidelines. The computed standard deviation ($sd_1 = 0.5192$, $sd_2=0.000$ and $sd = 1.082$) indicated that there were no variability among respondents on the issue of school has clear auditing guidelines. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = 1.869$ which was less than the critical value at $\alpha = 0.05$, & $p(80) = 0.065$. Therefore, it was concluded that there were statistically no significant mean difference between school leaders and school finance officers on the issue of School has clear auditing guidelines., $t(80) = 1.869$, $p(0.065) > 0.05$, two tailed. Additionally document review showed that, there were no financial guidelines in the secondary schools under study.

The above analyzed data revealed that if Schools have clear auditing guidelines, school financial utilization was properly performed as financial rules and regulations.

As Help Age International (2008) revealed good financial utilization should ensure that the following conditions are met staff in charge of delegated budgets. Both for administration costs and program expenditure, have clear guidance on the size of the budgets, what they may be used for and how far they can be varied.

In table 7 item 4 Revealed, the computed mean scores (3.60) for school leader were identified that they were high on the issue of past three years audit report of financial utilization in secondary schools. However, the computed mean score (3.62) for school finance officers were indicated that they were high on the issue of past three years audit report of financial utilization in secondary schools. Generally, the weighted mean (4.61) indicated that both school leaders and school finance officers were very high on the issue of past three years audit report of financial utilization in secondary schools. The computed standard deviation ($sd_1 = 1.125$, $sd_2= 1.015$ and $sd = 1.074$) indicated that there were no variability among respondents high on the issue of past three years audit report of financial utilization in secondary schools. Moreover, the computed independent sample t-test, at $\alpha = 0.05$, $t(80) = -0.056$ which was more than the critical value at $\alpha = 0.05$, & $p(80) = 0.956$. Therefore, it was concluded that there were

statistically no significant mean difference between school leaders and school finance officers on the level of schools have organized financial controlling system, $t(80) = -0.056$, $p(0.956) > 0.05$, two tailed.

Interview conducted with woreda finance auditor revealed that:

The absence of well trained manpower in the schools and unchecked school financial balances by external auditors created the way for misused financial utilization. Some secondary schools were rarely audited past three years. The audited school report showed that the financial utilization had a problem of proper management. It also showed that the expense for man power and for purchasing were not in good way. Generally in secondary schools under study, financial activities were traditional.

Based on the above analysis the secondary schools past three years finance audit were not good and the school finances were corrupted by school management body. This implied that audit check needed for the proper financial utilization in schools under study area.

Concerning item 5 in table 7, short term training given for school finance officers was low performed when comparing with predetermined values of judging the performance. This was concluded from the mean values of school leaders and school finance officers were 1.10 and 1.00 which indicated the performance was very low. The computed independent t-test score (1.964) is less than the critical value (1.99) at the p-value (0.053) > 0.05 with degree of freedom 80. This shows there is statistically no significant mean difference between two groups of respondents. The computed standard deviation ($sd_1 = 0.309$, $sd_2 = 0.000$ and $sd = 0.241$) indicated that there were slight variability among respondents on the issue of their level of short term training given for school finance officers. the above analyzed data one can concluded that there was no training given for school finance officers. This implied that the training given for school finance officers used to build the capacity of proper financial utilization.

Building the capacity of schools in utilizing financial resources, Regional Finance and Economic Development Bureaus, Regional Education Bureaus, woreda finance offices and Woreda education offices have the responsibility to organize various awareness training forums to facilitate the implementation of financial resource utilization for educational organization (MoE, 1994).

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter deals with summary, conclusions and recommendations. In the first part this section summary of the study and major findings are made. Secondly, conclusion of the findings is drawn. Lastly, some possible recommendations are made on the basis of the findings of the study.

5.1. Summary

The main purpose of this study was to assess the Challenges of Financial Resource Utilization in Secondary Schools of East Hararghe zone, Oromia regional state. To achieve this purpose, basic questions were raised, the general and specific objectives were identified, and significance of the study, delimitation of the study, the population that involved in the study and methods of data analysis used in this study were identified. Therefore, study tried to answer the following basic research questions.

1. What is the status of financial resource utilization in secondary schools of East Hararghe Zone?
2. How financial resource utilization is monitored and evaluated in secondary schools of East Hararghe Zone?
3. What are the challenges that hinder the effective utilization of financial resource in secondary schools of East Hararghe Zone?
4. What possible mechanisms could be taken to facilitate effective utilization of financial resource in secondary schools of East Hararghe Zone?

In order to get data about the Challenges of Financial Resource Utilization in East Hararghe Zone, Oromia Regional State from 12 sample secondary schools, for gathering data questionnaires were used. To get more detailed information which was not collected using questionnaires, interview and document review were conducted. The data collected through questionnaires were coded in different tables and analyzed using descriptive statistics (frequency, percentage, standard deviation and mean) and t-test. The data gathered through interview and document reviews were analyzed qualitatively. Based on the analyzed data, the following findings were obtained.

A. Regarding the status of financial resource utilization in the study area

- ❖ The responses obtained indicated that most of the school workers are male. Educational qualifications of the PTA chair persons are Grade 8, 10 and 12 complete. 66.7% of the principals and supervisors, 100% vice principals and 75% school finance workers were not professionally qualified for the position.
- ❖ As this study revealed, the status of financial resource utilization in secondary schools in the study area was not followed financial rules and regulations of Ministry of education. This implied that schools were not actively obey the laws in financial utilization guidelines, the income and expense documents were not well organized or recorded, the schools finances were not utilized according to the budget planned to attain its intended educational goals, the secondary schools were not participated Stakeholders actively in planning of school budget, Majority of secondary schools did not submitted financial balance and implementation reports regularly to staff members, student parents and school community. Generally, the School financial resources were used traditionally and it was corrupted by the school leaders and finance officers.

B. With regard to monitoring and evaluation of financial resource utilization in secondary schools of the study area:

The study revealed that, most schools did not record sufficiently the income and expense document in the schools under study. With regard to financial reports, the KETB and PTA members did not regularly hear financial utilization reports quarterly and annually. Above 50% secondary schools did not submit financial utilization report to woreda education office on time. Budget summary were not posted on notice board quarterly and annually. Almost all secondary schools under study did not have organized financial utilization controlling systems. This all monitoring and evaluation problems lead to improper utilization of financial resources in the schools under study.

C. Concerning the challenges hindered effective utilization of financial resource in study area.

- ❖ The study revealed that, the schools in the study area were not used their budget according to the plan. Above 65% secondary school of KETB and PTA did not get any relevant training to foster school financial resource utilization. School principals and stakeholders

did not give serious attention when they prepared the school budget plan. In 85% of secondary schools financial materials such as the income receipts and models were available. But most of them had no expense receipts. Instead they were using model 6. The school financial resources were ran by unskilled finance officers which lead to corruption.

D. With respect to possible mechanisms had taken to facilitate effective utilization of financial resource in study area.

The analyzed data indicated that, timely internal and external audit check was very important for proper utilization of financial resource in schools. Clear auditing guidelines helps school utilization of financial resource in accordance with the finance rules and regulations. Planning the school budget by participating the concerned stakeholders. The training given for school finance officers used to build the capacity of proper financial utilization in secondary schools under study.

5.2. Conclusion

Depending on the above findings of the study, the following conclusions were drawn:

- ✓ Regarding educational status and qualification, the majorities of principals, vice principals and finance officers were below the standard of MoE for the position required. This indicates that, competency problems of principals, vice principals and finance officers hinder proper school financial resource utilization. With regard to this, relatively working with qualification as standard makes one effective than working with qualification below standard. Therefore, qualification below standard created problem in financial planning and implementation cooperatively with other stakeholders.
- ✓ Schools did not followed finance rules and regulations properly. Illegal use of financial rules and regulations leads for cheating and unwisely utilization of schools finance. This implies that budget plan, financial recording, auditing and reporting activities were not done properly which created school finance were corrupted by school leaders.
- ✓ The majority of school leaders and financial officers did not take training on school financial resource utilization. This reveals that the school leaders and financial officers lead the schools' financial resources without having an appropriated knowledge. So, the

schools financial resource was corrupted and it was difficult to achieve the intended schools goals.

- ✓ As the findings of this study indicate, there were improper budget planning and financial record systems in the schools. Regarding this, absence of proper planning and accounting made auditing process difficult and it paves the ways for corruption. As a result the school activities lack of integration and create difference among staff employees in their work.
- ✓ The internal and external auditing was not conducted the past three years in the schools. The absence of internal and external auditing aggravated inappropriate utilization of schools financial resource; and hinders the schools' financial resource utilization.
- ✓ Schools did not present genuine financial resource report for stakeholders timely. This inhibited the contribution of local community and other stakeholders to increase the education finance and participating actively in schools PTA committee. This creates an impact in cooperation to work among stakeholders and school management to promote quality education.

5.3. Recommendations

Based on the findings and conclusions of the study, the researcher has recommended the following suggestions to concerned bodies.

1. East Hararghe Zone Education Bureau should prepare training for school leaders and school finance officers to fill the gaps of financial utilization competency. Therefore; lack of competency seriously affected the utilization of financial resources in the schools.
2. Woredas /Administrative Towns Education Office should concern educational qualification for the position while they employ school finance officers and principals for the position. In addition to this, they should give short term training for school leaders (principals, vice principals, PTA committee and internal auditor) and school finance officers on issues related to their accountabilities and responsibilities, finance rules and regulations, finance record keeping, how to prepare budget plan and finance report to fill up skill gaps.
3. Woredas Finance office auditor should share their experience for school principals, finance officers and PTA committee on budget plan and finance record keeping systems. All these

could help schools to manage their finance properly; and have greater contribution to achieve quality education.

4. Woredas and Administrative Towns Education Office should encourage the schools' principals to participate stakeholders in schools financial resource utilization actively. This develops local initiatives to generate income for schools and create sense of ownership of the schools.
5. Schools leaders should be committed to manage school financial resources and follow finance rules and regulations critically. If not it is impossible to achieve school goals. Therefore, the overall school finances activities like budget planning, financial record keeping, auditing, purchasing and reporting should follow the finance rules and regulations to be effective.
6. The school principals should establish internal auditor from the staff members as financial guidelines indicated and help them to check school financial resource utilization through the right procedures timely.
7. Woredas and Administrative Towns Education office planning expert, finance office auditors and high school supervisors should make consistent monitoring and supervision concerning secondary school financial resource utilization and give technical support to school principals.
8. The school management should create transparency on budget plan and utilization by involving all stakeholders representative in financial budget plan and implementation which intern enhance community involvement in schools
9. School principals had better to motivate stakeholders in order to participate in all schools' activities and create harmonious relationship. Through this motive possible to increase their participation and involvement in different committee through the school structure
10. The researcher recommended that, it is better, if the school lead by experienced and skilled professionals with the field of school leadership and have personal commitment to serve his community.

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APPENDICES

A. Appendix-I

HARAMAYA UNIVERSITY
POSTGRADUATE PROGRAM DIRECTORATE
COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES
DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

I am currently conducting a study on Status and Challenges of Financial Resource Utilization in Government Secondary Schools of East Hararghe Zone, Oromia Regional State. Dear respondent: This is M.A research questionnaire. The main objective of this study is assessing Challenges of financial resource Utilization in government secondary schools of East Hararghe Zone, Oromia Regional State from Principals, Supervisors, PTAs chair persons, and schools finance personnel. The information and opinions gathered from the respondents will be used only to assess the information on Challenges of financial resource utilization practice and forward recommendations for future progresses at secondary schools level.

To this end, you are given an opportunity to express your opinion pertaining to the current financial resource utilization in your school. Your genuine response will be great help for this study. Therefore, you are kindly requested to extend your cooperation by honestly responding to the given questions. Be sure that your responses will be confidential and will be used for academic purpose only.

Thank you in advance for your cooperation!

Instruction

1. No need of writing your name.
2. The questions have two parts. Part I, Background information and part II, about financial resource utilization practices.
3. Please, read the instruction carefully and response to each of the item.
4. For an Open-ended questions please give your genuine response on the space provided.

General Instruction: Write your answers corresponding to the questions on space provided and complete the following questions by putting (√) mark in the box. Please, give only one answer to each requested questions.

Part I

Background information

1.1. Name of your school/office _____

1. 2. Write your current position _____

1.3. Sex Male Female

1.4. Age 20-30 years 31-41 years 42 years and above

1.5. Educational Qualification: Grade 10th : Grade 12th

Certificate Diploma First degree Second degree

1.6. Fields of Specialization: Management Accounting Economics

Educational Planning and Management Educational leadership

If other, please specify _____

4. Service year in your current position.

1-5 6- 11 12-17 8-22 and above

5. Total service years: 1-10 11-20 21-30 31-40 and above

If other, please specify _____

PART II

Instruction

Please answer the questions in the table below by putting (√) mark against the statement (Strongly Disagree=1, Disagree=2, Undecided=3, Agree=4 and Strongly Agree=5) on space provided.

1. The status of financial resource utilization in secondary schools

No	Items	5	4	3	2	1
1	School uses financial utilization guidelines effectively.					
2	School uses income and expense receipts.					
3	School finance officers are professionals.					
4	School finance is effectively attain educational objectives					
5	Financial resources are utilized efficiently.					
6	Stakeholders actively participate in planning school finance.					
7	School informs financial balance to school community.					
8	School uses all planned budgets without any return.					
9	School is regularly carrying out the financial implementation reports to the staff members and student parents					
10	School Administration and finance officers plan the budget of school.					

1. What are the problems in financial utilization at your school? _____

2. Who plan your school budget? Please write it briefly? _____

3. How financial resource utilization was monitored and evaluated in secondary school

No	Items	5	4	3	2	1
1	School records all income and expenses on time.					
2	KETB and PTA hear financial reports quarterly and annually.					
3	School submit financial utilization report to woreda education office on time					
4	School budget summary is posted on notice board quarterly and annually.					
5	school has organized finance controlling system					

1. What do you think are problems of financial utilization in your school?

2. What are the solutions for the problems you mentioned above? _____

3. The challenges that hinder the effective utilization of financial resources

No	Items	5	4	3	2	1
1	School utilizes the approved budget according to the plan.					
2	KETB and PTA get any relevant training on financial utilization control in your school.					
3	School principal's stakeholders give serious attention when preparing the school budget plan.					
4	Financial materials such as receipts vouchers and models are available in the school.					
5	Your school's finance budget plan preparation is done by professionalized personnel.					
6	Schools purchase materials as financial rules and regulation					

1. What are challenges that hinder the effective utilization of financial resources in your school? _____

2. What are the problems in school financial report of your school?

4. Possible actions that could be taken to improve financial resource utilization

No	Items	5	4	3	2	1
1	Internal audit check school finance timely					
2	External audit check School finance yearly					
3	School has clear auditing guidelines					
4	The past three years audit show good financial resource utilization					
5	Short term Training concerning audit given at school					

1. What possible solutions could be placed to facilitate effective utilization of financial resources? _____

B. APPENDIX- II

HARAMAYA UNIVERSITY

POST GRADUATE PROGRAM DIRECTORATE

COLLEGE OF EDUCATION AND BEHAVIOURAL SCIENCE

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Interview guides organized for Woreda Finance & Economic Development Office heads and Woreda Finance & Economic Development Office auditors.

The main objective of this study is assessing Status and Challenges of Financial Resource Utilization in government secondary schools of East Hararghe Zone, Oromia Regional State from Woreda/ administrative town Finance & Economic Development Office auditors. The information and opinions gathered from the Interviewees will be used only to assess the information on Challenges of financial resource utilization practice and forward recommendations for future progresses at secondary schools level.

To this end, you are given an opportunity to express your opinion pertaining to the current financial resource utilization in secondary school your woreda. Your genuine response will be great help for this study. Therefore, you are kindly requested to extend your cooperation by honestly responding to the given questions. Be sure that your responses will be confidential and will be used for academic purpose only.

Thank you in advance for your cooperation!

Part I. Profile of information

Name _____

Woreda _____ Job position _____ Sex _____ Age _____ years

Educational qualification respondent _____ Work experiences (in years) _____

Part II. Interview guide

1. In your opinion what are the challenges those hinder financial utilization of secondary schools in your woreda/ town?
2. Who is responsible for secondary school's budget plan preparation?
3. Suggest a possible solution for the challenges of secondary school financial utilization?
4. Is there the practice of internal and external auditing in secondary schools of your woreda/ town? If yes what are problems encountered?
5. Do you give training on financial utilization for secondary schools finance officers in your woreda/ town? If not, why?
6. How did the monitoring and evaluation system of secondary school financial utilization?
7. Is there adequate skilled man power to administer financial resource utilization in secondary schools? If no, what are the challenges and solutions?
8. Do secondary schools use financial utilization guide lines? If not, why?

Thanks in advance for your time and concern!!

C. APENDIX- III

Instrument prepared for document reviews

Questions prepared to review documents on the practical financial utilization in the study school (This will be completed by the Researcher).

1. Name of School _____

2. Teachers by sex Male _____ Female _____ Total _____

3. Administrative Staff Male _____ Female _____ Total _____

No	Items	Yes	No
1	All internal income is properly documented		
2	All expenditures are properly documented		
3	Documents of internal Auditors checked		
4	The financial statement of the school is regularly audited by external auditor		
5	Payment was executed always based on full documents evidences		
6	Budget implementation reports are consistent with plans		
7	Is there any financial budget balance and implementation reports?		
8	Financial materials, such as Revenue and expense receipts, models and vouchers are available in the schools		

D. APENDIX- III

YUUNIVARSITII HARAMAAYAA DAAREKTOREETII BARNOOTA DIGRII LAMMAFFAA KOLLEEJII BARNOOTAA FI SAAYINSII AMALAA MUUMMEE KAROORA BARNOOTAA FI HOGGANSAA

Gaafiilee dura bu'aa GMB fi Hojjetoota faayinaansii mana barnoota sadarkkaa lammaffaan guutamu

Kabajamoo

Kaayyoon gaafiilee kanaa qorannoo barnoota digrii lammaffaa mata duree 'Haalaa fi Gufuuwwan ittifayyadama qabeenya maalaqa manneen barnoota sadarkkaa lammaffaa godina hararggee bahaatiin hojjetaman funaanuudha. Milkaa'inni qorannoo kanaa deebii isin deebistan irratti kan hundaa'ee fi firiin qorannichaa yaada fooyya'insa ittifayadama qabeenya maallaqaan jiru qaama ilaaluf eeruu dha. Kanaafuu gaafiilee kennamaniif ofeeggannoo fi amanamummaan akka guuttan gaafadha.

Qajeelfama

A. Maqaa barreessuun hin barbaachisu.

B. Kan filattan mallattoo “√” kaa'aa.

C. Iddoo duwwaa kenname irratti deebii gabaabaa barreessi.

Galatoomaa!

Kutaa I**1. Odeefannoo Dhunfaa**

1.1. Maqaa mana barnootaa _____

1.2. Iddoo amma irra jiru _____

1.3. Saala Dhiira Dubara

1.4. Umrii waggaa 20-30 waggaa 31-41 waggaa 42 fi oli

1.5. Sadarkkaa Barnoota: Kutaa 10^{ffaa} Kutaa 12^{ffaa}

Sartifiikeeta Dipiloomaa digrii 1^{ffaa} digrii 2^{ffaa}

1.6. Ispeeshaaleyzeeshinii: Manaagimantii Akkaawuntingii Ekonomiksii

Karoora barnootaa fi Hoggansaa Hoggansa Barnootaa

Kan biro yoo jiraate haa ibsamu _____

1.7. Tajaajila iddoo amma jiraatanitti waggaan

1-5 6- 11 12-17

18-22 waggaa 23 fi oli

1.8. Tajaajila waliigalaa waggaan :

1-10 11-20 21 -30

31-40 waggaa 41 fi oli

Kan biro yoo jiraate haa ibsamu _____

Part II

Iddoo filannoo kee fuula duratti mallattoo” √ “ kaa’i. Baayyeen Morma = 1, Nin Morma = 2, Hin murtofne = 3, Waliigala = 4 fi Baayyeen waliigala =5.

1. Sadarkkaa ittifayyadama qabeenya maallaqa manneen barnoota sadarkkaa 2^{ffaa}

No	Items	5	4	3	2	1
1	Manni barumsaa qajeelto ittifayyadama maallaqaatti sirritti fayadamaa					
2	Manni barumsaa Naga’ee baasii qaba					
3	Hojjettootni herrega mana barumsaa profeeshinaaliidha					
4	Galiin mana barumsaa galma barbaadameef sirritti oolaa jira.					
5	Manni barumsaa qabeenya maallaqaa seeraan fayyadama.					
6	Baajata mana barumsaa karoorsuu keessatti dhimmamtootni sirritti hirmaatu.					
7	Manni barumsichaa madaallii galii fi bahii hawaasaaf nibeeksisa.					
8	Manni barumsichaa qarshii ramadamef hunda osoo hindeebisin itti fayyadamee jira.					
9	Manni barumsichaa haala dhaabbataa ta’een gocha herregaa fi hojiirra oolmaa isaa hawaasa Mana Barumsaa fi barattootaaf ni gabaasa.					
10	Baajata mana barumsichaa bulchiinsa M/B fi hojjettoota herregaatu qopheessa.					

1. Mana barumsichaa keessatti rakkoleen ittifayyadamaa qabeenya maallaqaa irratti mul’atan maalfa’i? _____

2. Baajata mana barumsaa eenyuutu karoorsa? Sirritti haa ibsamu? _____

2. Hordoffii fi Madaallii Itti fayyadama qabeenya maallaqa mana barnoota sadarkkaa 2^{ffaa}

No	Items	5	4	3	2	1
1	Galii fi bahiin mana barurnsaa hundi yeroon ni galmaa'a.					
2	Koreen GMB fi BBLG gabaasa Herregaa kurmaanaa fi Waggaan ni dhaggeefatu..					
3	Manni barumsichaa gabaasa itti fayyadama qabeenya maallaqaa waajira barnootaaf yeroo eegee ni gabaasa.					
4	Cunfaan baajata mana barumsichaa kurmaanaa fi waggaan boordii beeksiisaa irratti ni maxxanfama.					
5	Gurmaa'insi hordoffii fi madallii Maallaqa M/B ni jira					

1. Mana barumsichaa keessatti rakkoleen itti fayyadama maallaqaa maal fa'i?ibsa?

2. Rakkolee kanaan olitti ibsiteef furmaataa kan ta'u maali? _____

3. Sababaawwan ittifayyadama qabeenya maallaqaa danqan

No	Items	5	4	3	2	1
1	Manni barumsichaa baajata mirkanaa'e haala karooraan sirritti fayyadama .					
2	BBLG fi PTA mana barnootaa leenjii si'ataa to'annoo ittifayyadama qabeenya maallaqaa irratti argataniiru.					
3	Karoora baajata mana barumsaa qopheessuu keessatti dura bu'aani fi dhimmamtootni sirritti xiyyefannoo ni kennu.					
4	Meeshaaleen herregaa kan akka naga'eewwani, vocharii fi modeelonni man barumsaa ni jiru.					
5	Karoorr baajeta mana barumsaa kan qophaa'u ogeessa ogummaan leenji'eeni.i .					
6	Manni barumsichaa bittaa meeshaalee kan gaggeessu seeraa fi qajeelfama faayinaansii eeguuni					

1. Rakkoleen danqaa ittifayyadama qabeenya maallaqa mana barumsichaa ta'an maali?

2. Rakkoleen gabaasa itti fayyadama qabeenye maallaqaan walqabatan maal fa'i?

4. Ittifayyadama qabeenya maallaqaa fooyyessuf tarkaanfiwwan fudhatamuu qaban

No	Items	5	4	3	2	1
1	Odiitiin keessaa yero yeroon ni adeemsifama					
2	Odiitiin alaa yero yeroon ni adeemsifama					
3	Manni barumsichaa qajeelfama Odiitii ifaa ta'e ni qaba.					
4	Odiitiin waggoota sadeen darban gaggeeffame ittifayyadamni qabeenya maallaqaa gaarii ta'u agarsiisa.					
5	Leenjiin gaggabaaboon odiitii laalchisee ni kennama.					

1. Itti fayyadama qabeenya maallaqaa bu'a qabeessa akka ta'u safisiisuuf furmaata ta'uu kan danda'u maali?
