

**STATUS AND CHALLENGES OF FINANCIAL RESOURCE
MANAGEMENT IN THE SECONDARY SCHOOLS OF OROMIA
SPECIAL ZONE SURROUNDING FINFINNE**

MA THESIS

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**Status and Challenges of Financial Resource Management in the Secondary
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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

By my signature below, I declare and affirm that this Thesis is my own work. I have followed all ethical and technical principles of scholarship in the preparation, data collection, data analysis and compilation of this Thesis. Any scholarly matter that is included in the Thesis has been given recognition through citation.

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ACRONYMS AND ABBREVIATIONS

ESDP	Educational Sector Development Program
FEDO	Finance and Economic Development Office
KETB	Kebele Education and Training Board
MoE	Ministry of Education
MoFEC	Ministry of Finance and Economic Corporation
OSZSF	Oromia Special Zone Surrounding Finfinne
PTA	Parent Teachers Association
WEO	Woreda Education Office
WFO	Woreda Finance Officers
WB	World Bank

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Status and Challenges of Financial Resource Management in the Secondary Schools of Oromia Special Zone Surrounding Finfinne

Birhanu Sufa

ABSTRACT

The purpose of the study was to investigate the Status and Challenges of Financial Resource Management in the Secondary Schools of Oromia Special Zone Surrounding Finfinne. Descriptive survey design was employed for the study. It was conducted in seven secondary schools. These schools were chosen by simple random sampling method. Data for the study were collected through questionnaires, interviews, and document analyses. Questionnaires were prepared and administered to 49 PTA and 56 KETB members selected by using availability sampling techniques. All principals, schools finance workers and auditors were interviewed and the analyses of necessary documents were made in all sampled secondary schools. The data collected were analyzed by using percentages, means, and standard deviation and an independent sample t-test used by computing the data on SPSS version 20. The data gathered through open ended questions, interviews and document analyses were analyzed qualitatively through narration for the purpose of triangulation. Finally, Findings revealed that in Oromia special zone surrounding Finfine the secondary schools did not manage properly their financial resources. The school finances were not efficiently and effectively used to attain its intended goals, stakeholders did not participate in financial planning, and there were poor school record keeping. The challenges were schools finance budget summary were not announced and posted on bill board, lack of professional finance worker, weak internal and external auditing. Generally, from the findings of the study, it was concluded that secondary schools were not effectively played their roles in managing school finance due to limitations of capacity in qualified man power. Finally, it was recommended that the woreda finance office should train the school financial workers and administrators, add the number of auditors in audit office, and professionally support to secondary schools. the ministry of finance and economic corporation should improve the bid laws. Furthermore, woreda finance office and woredas education office is responsible to give directives and guidelines in the cases that whenever shortcomings and gaps are observed.

1. INTRODUCTION

This chapter is concerned with background of the study, statement of the problem, basic research questions, and objectives of the study, significance of the study, delimitation of the study, limitation of the study and operational definition of key terms.

1.1. Background of the Study

Education is the center of every civilization and is playing the paramount role in the ever changing life style of human being. It is an important sector for economic, social, and cultural development aimed at satisfying the needs, desires and hopes of a society at large. Concerning this, United Nation Educational, Scientific and Cultural Organization (UNESCO, 2010) noted that education as a key freedom of choice and action, empowering them to participate in social and political lives of their society, and equipping them with the skill they need to develop their livelihood. Education plays a vital role in building a nation and enhances the development at large by producing man power to the countries. Without education development and innovation is impossible and unthinkable *ibid*.

Almost all organization needs to assign necessary resources so as to attain intended objectives and to meet societal needs. A resource necessarily used by any organization refers to man power, finance, time, material, information, etc. These resources require proactive planning, coordination, controlling, and proper utilization. In doing so, any organization can achieve its objectives and sustain as an organization rather than relies on accumulation of new resources only (King, 2003).

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. School system should utilize the financial resources to achieve objectives and fulfill educational needs of students and community. All organizations including schools may face the scarcity of finance. Through converting this scarce resource with the help of budgeting mechanism all activities are functioned well and appropriately (Melaku , 2010).

According to MoE (1994), Ethiopian Government devotes a large amount of money for

education since it plays a major role in promoting economic development and improvement in the life standard of a society. However; large amount of budget alone couldn't bring change in the quality of education. Thus, effective management of financial resource is very essential issue for the provision of the quality of education and the achievement of educational objectives. Lack of capacity in financial management will lead to the absence of quality of education. In addition, lack of finance, capacity to plan and manage funds and coordinate different actions at the ground level results low implementation level of policies and objectives.

The government budget management in Ethiopia is based on the proclamation which defines the power and provisions to Federal, Regional, Zones and Woreda level. Accordingly, Regions get their supplemental budget from federal government by a formula approved by the House of Federation and implemented by Ministry of Finance and Economic Development (MoE,2006). And also regions provide Block Grants to suit their respective objective conditions. Then each *Woreda* allocate the annual budget for their public sectors at *Woreda* level.

According to Melaku (2000) the management of budget is taking the largest share of the government, community, and Privet Sectors and Donors resource alone could not produce the efficiency and quality of education and meet goals and objectives of education. The provision of quality of education and achievement of educational goals is also determined by how for the education systems are in a position to manage the available financial resources.

The plan and budget implementation must coincide. But in most of our schools, there is a problem on managing financial resources. This study, therefore, attempts to identify the status and challenges of financial resource management in OSZSF government secondary schools. To this end, the study will investigate whether or not school budget was adequately managed, the mode of budget allocation and its release process at the higher level. It will also investigate the practice of financial management at school level.

1.2. Statement of the Problem

The major reasons for building and handling a school are to implement an educational program efficiently and effectively. A smooth implementation of educational program can only occur and the chance of actualization its goals enhanced if the school plant and finance

possess some desirable qualities and standards. To achieve the objective of the education the school principal and other stakeholders need to be well equipped with the necessary skills and knowledge to manage well the financial resources. Effective management involves ensuring efficiency and effectiveness in the use of the available finance together with the ability to combat any challenges (King, 2003).

The major problem of public education financial budget usually seems the problem of appropriate allocation, execution and control of limited financial resources. Moreover, the ability and capacity to keep the balance between the budget and planned activities to be accomplished seems also the other factor of the problem. The problem is that financing education requires schools to go through long processes to receive the budget which often does not conform to their work plans. That is, the education financing process is characterized by bureaucracy which required the schools management to pass through a sequence of formal rules and procedures to gain approval. As a result, this process prevents them from performing tasks in line with their strategic and action plans (Brown, 1990).

It is observed that there is a problem of financial management in education. As indicated in ESDP V (2015), there was a problem of low budget utilization in civil works due to weak capacity of management implementation. MoE (2006) also shows that there is weak administrative capacity of educational finance management. And also different researched findings show these facts. For instance: a study by Liernso (2006) conducted in Kembata Tembaro and Hadiya Zone also revealed that financial utilization did not consider the guidelines set by MoE and the existence of wastage and inefficient utilization of budget, but the problems in financial management in education may not be equal at all places at different education levels. Liernso focused only on the guidelines not on the over all activities of financial management. So to fill the gap of the previous researcher my study focused on the overall status and challenges of Financial Management like budgeting, auditing and reporting.

As indicated in Abera (2016), in most schools, there is problem of utilizing the financial resources effectively creates problem on the teaching learning process and this in turn affects school income generation. It is not an end by itself but rather the process whereby the incomes are transferred from those who are able to give to those who have the need to receive. Income generation and utilization facilitates this process. It is the enabler of an activity that not only

satisfies the school, but also satisfies the giver community or government that the incomes have been wisely and effectively used.

Schools are centers for civilization and social development. Accordingly, their major functions are instruction. Other functions of the school systems are designed to enhance efficiency and effectiveness of the instructional process. And instruction involves some inputs, such as finance and other material supplies. Referring to this very fact, UNESCO (2002) stated that “the school is a social institution created to serve community. To run the school effectively, financial, material and human resources are very important.”

In OSZSF secondary schools there are problems in schools over the management of financial resources. Zonal education office has complained secondary schools financial mismanagement in its annual schools performance evaluation. Audit reports indicate that books of accounts are not properly kept in some schools. Such circumstances normally leave room for manipulation by unscrupulous persons who have access to school funds and therefore there is need to find out ways of ensuring efficient and effective financial management in public secondary schools. (OSZSF Education Office, 2015).

However, several problems remain unsolved with regard to the budget preparation, execution, and control in schools of study zonal administration. Therefore, this paper focuses on investigating currently existing status and challenges in budget preparation, execution, and control of secondary schools budget.

1.3. Basic Research Questions

1. What is the status of financial resource management in secondary schools of Oromia special zone surrounding Finfinne?
2. What are the major factors that hinder the management of financial resources in the Secondary Schools of OSZSF?
3. What are the practices of financial management in secondary schools of Oromia special zone surrounding Finfinne?
4. What are some of the possible actions that could be taken to improve financial resource management in secondary schools of Oromia special zone surrounding Finfinne?

1.4. Objectives of the Study

1.4.1. General objective

The general objective of this study is, to assess the status and challenges of financial resource management in secondary schools of Oromia special zone surrounding finfinne.

1.4.2. Specific objectives

1. To assess status of financial resources management in secondary schools of Oromia special zone surrounding Finfinne.
2. To identify major factor that hinder the management of financial resources in the secondary schools of OSZSF.
3. To investigate the practices of financial management in secondary schools of Oromia special zone surrounding Finfinne?
4. To suggest some of the possible actions that could be taken to improve financial resource management in secondary schools of Oromia special zone surrounding Finfinne.

1.5. Significance of the Study

The findings of the study may provide information for regional and zonal educational officials, policy makers about the current status and challenges of the available and effective financial resources management, and help them to play their role to improve financial resources management practice in Secondary Schools of Oromia Special Zone. It can be used as a baseline or preliminary information source for government organizations particularly working towards educational service.

It may also give pertinent and timely information to school principals how financial resource management is being carried out in secondary schools of Oromia special Zone. Moreover, the study is believed to create awareness among members of Parent Teacher Association (PTA) and Kebele Education and Training Board (KETB) of the existing problems and to take common responsibility for the proper management of financial resources. Furthermore, Findings of the study could be used as initiation for those who are interested to conduct a detailed and comprehensive study on such similar topics.

1.6. Delimitation of the Study

The school resources include all the physical, financial, time and human resources. To get these all resources to enhance the teaching learning process, all resources are very important. But, this study was delimited school financial resource Management in 15 government secondary schools (9-10) of Oromia special zone surrounding finfinne, Oromia regional state. This zone is selected because of the existence of the problem in the zone and the absence of researches conducted in the area.

The populations for this study constitute principals, school finance officers, PTA members, woreda auditors, woreda finance officers and department heads in secondary schools. The study mainly focuses on planning, budgeting, auditing, and reporting mechanisms of the schools under study. Geographically it is delimited to secondary schools of OSZSF. Delimitation is needed because the research would not be manageable in terms of time and financial resources, if other school resources management related issues were included in this study.

1.7. Limitations of the Study

This study is not free from any limitations. The researcher faced shortage of recent and local review of related literatures, unwillingness of few respondents to fill in the questionnaires and return back on time and the shortage of the time to collect and analysis the data were the constraints which were encountered the researcher. However, an effort was made to manage and ensure reliability of the study in spite of these limitations.

1.8. Operational Definition of Key Terms

Financial management: refers to the process of managing school funds according to regulations and guidelines provided by MoE.

Financial resources: money or funds needed for the works in the schools that are granted from government and internal school income.

Practice: A method, procedure, process, or rule used in a particular field or profession; a set of these regarded as standard.

Resource management: anything in the school or its environment that may be organized for use in the process of teaching learning in the school and that are understood as human resources, material resources, financial resources and time resources are called resources.

Secondary Schools: In this study, it encompasses the first cycle of secondary school (9-10)

Status: in the context of this study, it refers to the existing condition of the practice and the problems of financial resources management in secondary schools.

Supporting Staff: refers to workers in a school, which lead and support day to day teaching learning process such as administration and finance, cashier and store keepers.

1.9. Organization of the Study

The research report was organized in to five chapters. The first chapter dealt with background of the study, statement of the problem, objectives of the study, significance of the study, delimitation and limitation of the study and definition of key terms. The second chapter is review of related literature describing the past and current state of knowledge about the topic. The third chapter discussed about research design and methodology. Chapter four is presentation, analysis and interpretation of the data. Summary of the findings, conclusion and recommendation was presented in the fifth chapter.

2. REVIEW OF RELATED LITERATURE

This chapter focuses on the review of the various relevant literatures related with status and challenges financial resource management in some selected materials. Using the previous study as baseline the researcher intended to make concrete or reliable input for the present study targeted on Secondary Schools of Oromia Special zone Surrounding Finfinne.

2.1. Concept of Resource Management

Resource constitute a very important factor in the functioning of the educational system as the success of the system or otherwise depend on the manpower and materials made available (oni , 1995). In support of this, fabunmi (1997) identified resources in an educational establishment to include students, personnel, physical facilities, curriculum and finance. These are the major variables that determine the rate of educational development of a given country. The concept of resources have been defined in various ways to suit various purposes, almost all definitions accept the fact that resources are necessary for the creation of wealth. According to Williams, (1982) the word “resource” developed out of the Latin phrase “re surgery” literally interpreted as again (re) to rise (surgery), or to rise again. Resurge developed in to the French word (resource) meaning “relief or recovery” which in turn developed in to English word, resource defined as something that can be turned to for support or help; an available supply that can be drawn upon when needed; and or means that can be used to an advantage.

The concept of resources management implies a number of things. In the context of education, UNESCO (1992) explains that administering anything in the school or its environment that may be organized for use in the process of teaching learning in the school and that are understood as human resources, material resources, financial resources and time resources management. Like in any organization, resources are the major inputs of educational system. Thus, effective teaching-learning process can take place through the assistance of proper and relevant educational resources management.

2.2. Concept of Financial Resources

Resources are the valuable engine and play pivotal role to run the effective performance of tasks and for the growth and development of human organizations. Financial resource is a significant resource often assumed to be a part of physical capital. It is actually the basis for the procurement, utilization 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).

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

Financial Resources are assets only to those who can identify and effectively employ them for the purpose of achieving clearly defined objectives. This is because financial 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 management of education funds involves decisions on how to procure, expand, utilize and properly account for funds directed at the achievement of education objectives in general or institutional goals in particular. Financial resources refer to the efficient and effective management of money or funds in such a manner as to accomplish the objectives of the organization. It is a specialized function directly associated with the top management. Accordingly, financial management has been defined differently in different expert in the field (Assefa, 2007)

2.3. Financial Management

According to Levacic (2011) financial management is concerned with the acquisition, financing, and management of assets with some overall goal in mind. Thus the decision function of financial management can be broken down into three major areas: the investment, financing, and asset management decisions. The investment decision is the most important of the firm's three major decisions when it comes to value creation. It begins with a determination of the total amount of assets needed to be held by the firm. Picture the firm's balance sheet in your mind for a moment. Imagine liabilities and owners' equity being listed on the right side of the balance sheet and its assets on the left. The financial manager needs to determine the dollar amount that appears above the double lines on the left-hand side of the

balance sheet – that is, the size of the firm. Even when this number is known, the composition of the assets must still be decided.

The other major decision of the firm is the financing decision. Here the financial manager is concerned with the makeup of the right-hand side of the balance sheet. If you look at them of financing for firms across industries, you will see marked differences. Some firms have relatively large amounts of debt, whereas others are almost debt free (Boddy, 2011).

As indicated by levacic and Keynes (1989) effective financial management relies on three important concepts which form the basis of this study. These are economy, efficiency and effectiveness. Economy refers to a careful use of resources and therefore avoiding expenditure that goes above a stipulated minimum mainly budgeted for. Economizing resources and especially financial resources is necessary because needs and wants are so numerous while the resources are limited. Economy is, in effect, the management of resources so as to make them go as far as possible towards the fulfillment of needs and wants effectively.

Management starts with the setting of goals to be achieved at some future date. What needs to be done to achieve the set goals and the means of attaining them, as well as the manner of attainment, constitutes economic planning. To economize requires a comparison of inputs and outputs. Such comparison brings in the issue of quantification that is so central in economics. Economizing resources should go hand in hand with the concept of optimizing returns. Efficiency refers to a way of attaining maximum benefit in order to achieve the goals and objectives set. Economy and efficiency go hand in hand. One cannot economize resources without considering whether there is efficiency. A balance between the must be established. Effectiveness refers to the attainment of the goals and objectives of the school. Whatever activities are programmed in school must be cost effective (Forojalla, 1993).

Principals of schools need the skill of costing as they manage their finances. This is important more so when schools have to handle new projects and/or changes in the curriculum. The manager must, before engaging in a given project, make sure that whatever project they enter into is cost effective and that each project is roped in according to priority. Therefore, economy, efficiency and effectiveness if carefully combined in their rightful proportion can increase productivity and reduce costs (Kothari, 2004).

2.4. Financial Management in Education

The education sector like any other sectors needs to have financial management system. It serves as important instrument which enables the teaching and learning process to properly proceed so that the goals and objectives can be achieved. The sector requires effective and efficient fund raising mechanisms and its own rational process for effective utilization of the fund generated for the betterment of education programs and realization of educational aims. Thus, the financial management in education as part of the general management function has to perform a number of functions, primary financial planning and financial control (Lavacic and Keynes, 1989).

According to Hough (1993) Financial Management in Education applies both at the level of educational authority and at the level of individual schools and colleges, and it must include the mechanism through which the education authority allocates funds and resources to the individual institutions. Financial Management in Education is an integral part of general educational management which embraces curriculum, staffing, and time table decisions, all of which related to the direct essential function of the educational institution, and also essential to non-instructional activities. The meaning of the term financial management may vary in different educational system depends on the degree of autonomy and authority of educational managers in the schools.

Management function on finance requires certain skills. As Bateman and Zeithmal (1990) three management skills are found to be important for financial management of the organization: The technical, human, and conceptual. The technical skill refers to the ability to perform specialized functional task such as budgeting, accounting, and reporting and the like requires certain methods. The human relation skill is the ability of working with people. The conceptual skill on the other hand the manager ability to recognize complex and dynamic issue to identify factors the financial management in an organization.

Financial Management can be also defined as the process of planning the provision, generation and conservation of financial resources of the institutions. The Financial management must perform a number of functions as part of the general management function. Hence, the two basic functions of Financial Management functions are Financial Planning and Financial Control (Dixon, 1986).

2.4.1. Financial planning

Saniuk(2011) indicated that Financial planning is very necessary, particularly accurate and reliable for planning costs. There is now a need for much more detailed information about costs and effectiveness of the implemented processes. The opportunities of the global market decide: to guide companies on customer needs the quality of manufactured products, the pace of activity and its performance. The basic priority of the business of manufacturing companies is therefore permanently maintaining profitability. Consequently, not only must the cost of manufacturing products be accurately assessed, but it also is carried out to plan, monitored, and controlled. Determination of the actual unit cost of a roving individual product strictly relates to technological standards, which must be continually reviewed and updated.

Most companies, in practice, apply budgeting as a tool for planning, a method of day-to-day management of the company, which, according to assumptions, allows management to streamline the company's activities and minimize the economic risk. The budget is a plan of action for the enterprise, showing the allocation of resources in the quantitative and/or meaningful continually controlled and modified ways.

The crucial idea in school financial planning is not to only focus on how much money goes into the school system but rather how well the available funds are effectively put in to use. Planning is the key part in management of financial resources. This requires to plan for generating funds and for expenditure as to utilize funds effectively and efficiently. Thus, planning as essential part of financial management enables to efficiently utilize the available education finance for the effective achievement of desired goals and objectives of education (Adesina, 1990).

Lavacic (1995) lists the steps of financial planning for the effective utilization of education finance as “First stage is the acquisition of resources, second stage is the allocation of resources and planning the budget, third stage is implementation and the fourth stage evaluation of the budget plan.” Although the concept of financial management system in public education is not much different from the general financial management system, there are some characteristics of educational finance management. Mbua (2002) states, “Usually the way of financial management operates in practice largely depends on the organization and other related aspects (such as accounting systems used) of the national and local education

system, as a result the practices of centralized and decentralized educational systems are likely to differ.”

2.4.2. Financial Control

Financial internal control is a vital component of an organization’s financial management. An effective internal control structure includes a school’s plan of organization and all the policies, procedures and actions taken by the school to provide reasonable assurance that the school will achieve its objectives in the effectiveness and efficiency of operations, accuracy of operating data, reliability of program reporting, protection of funds against improper use and compliance with organizational policies and applicable laws and regulations (Hough ,1993).

The first and important part of school’s administrative objective is to set financial goals and safeguarding of all resources. The second relates to the need to ensure that the decisions made by a school in its day-to-day operations are based on accurate information. The third relates to the preparation of financial statements, audits, and other fiscal and operational reports a school is required to make to the Department. The fourth refers to a school’s fiduciary responsibility to safeguard funds and ensure they are used for the purposes and by the recipients intended. The fifth addresses the requirement that a school comply with all applicable federal, and state, laws and regulations, as well as the regulations of its accrediting agency.

2.5. Rationale for Educational Finance Management

Effective management in public interest requires the wise expenditure of money for educational purpose and the avoidance of any wastage. Education can benefit from greater managerial attention to systematic financial planning and budgeting. (Alebachew, 2005) Financial planning enables school administration optimally to select, combine and direct resources. In line with this, Lirensso (2006) asserts that “taking into account the scarcity of financial resource available in education sector one should be able to understand the efficient and quality management and utilization of finance makes a great difference.”

2.6. Schools Financial Management

Financial management is a very important aspect of management in any organization because it embraces all accounting techniques that will help provide information designed to assist management in planning and controlling the activities of the organization. According to

Aringo (1987), education administrators need to be regularly informed of any new management techniques and changes that will make the program worthwhile. As the Minister of Education, he felt that principals need to update the techniques of planning, organizing, controlling and directing human, financial and material resources for the goals set. Financial management requires that there be accountability by those in management.

The World Bank (2001) in its world development report suggested that there is need to improve public management systems to make programs more efficient and accountable. To ensure a steady progress toward a fully responsive and accountable management, the civil society must be involved in planning, monitoring and evaluating public programs and policies. A study of the WB (2001) indicated that budget allocation may not matter when institutions or their popular control is weak.

The schools need to manage their internal revenue, block grant and school grant budget in a proper ways. However, currently most of the schools do not have the skilled man power and the necessary experience to administer and manage the capital and recurrent budget. The recurrent expenditure would be used for the procurement and publication of books purchase of chalk, stationeries, and maintenance of students table, 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).

2.7. School Budget

According to Melaku (2010) a budget allocation is the total amount of money that schools plan for specific period of time, normally one year. It can be defined as a plan for the allocation and expenditure of resources to achieve the objectives of the school over a period of one calendar year. A budget is not a balance sheet. It is rather an instrument of planning and a statement in financial terms of the school's priorities. It is an expression of intent, written in financial terms.

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 ought to be a proper financial handling and accounting systems to use the money obtained from these income sources for the purposes planned and outlined by schools. Since

the woreda's resources and the utilization of its 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 labour 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).

2.7.1. Budget preparation

This is a stage at which central agency; usually ministry of finance circulates a budget call letter and guideline to all public bodies. Every public body is required to prepare their budget and submit it to the central agency. The central agency is responsible for summarizing and consolidating the national budget and finally presents it before the council of ministers and/ or parliament. (Wubishet 2000), identifies four phases in the first stage of budget process that he described them as follows.

In first phase, all public bodies are required to perform all the budget preparation activities, including midyear program review for the current fiscal year, preparation of unit costs and the work plan for the upcoming fiscal year. In second phase of budget preparation a budget call letter issued by is distributed to all public bodies. According to the same source, the budget call letter includes recurrent and capital budget ceilings, priority or focal areas to be considered in preparing the budget and the submission date of the budget request by public bodies to the respective finance and economic development institutions at all jurisdictions. The third phase is conducting a budget hearing, public bodies. Based on this discussion and government policies and priorities, for each public body the requested budget will be reviewed adjusted and consolidated. The last phase is summarization of the recommended budget by to be presented to the executive body the council of ministers, regional council and woreda council. The executive body reviews and recommends the budget.

2.7.2. Budget approval and appropriation

Once the recommended budget is reviewed and adjusted by the respective executive body at all levels it is then presented to the legislative bodies, the federal house of people representatives, the regional house of peoples representative and woreda house of peoples representatives for approval and annual appropriation of the approved budget at all levels.

These legislative bodies review, amend, and approve the budget. The appropriation at federal levels specifies the total of the federal capital budget, recurrent budget and regional subsidies and the total subsidy. Subsidies to the region are based on three indicators: population size 60%, level of development 25% (four sub-development indicators are considered here : agricultural sector, education sector, health sector, and water sector indicators), and revenue collection effect 15% (But in countries like U.S the budget proposal adopted by the congress is subject to presidential veto (Assefa,2007).

2.7.3. Budget implementation

Once the budget is approved and appropriated by the legislative bodies the finance office prepares the budget allocation guideline and the notification to public bodies and their budget institutions of the source of finance and line item of expenditures for the disbursement of the approved budget to relevant agencies. The institutions then use the budget to carry out their activities for the year. This is the process of the transfer and spending of the money which ensures that activities can happen to reach the goals (Assefa, 2007)

2.7.4. Budget control

This stage involves monitoring activities interims of annual public bodies “reports and audit reports to the parliament i.e., accounts for expenditure, evaluation and audit .It also include activities such as ensuring whether the revenue utilization is according to the laws and regulations, insuring that disbursement is made according to budget, that public property is kept safe, and the recording and accounting procedures are up to standard. On this point Wubeshet (2002) states that: The budget that a government produces is only the plan for what they intend to implement over the coming year. It does not tell us what actually happened. It is therefore necessary to monitor and evaluate budget what actually happened.

An important concern of internal audit (control) has always been to ensure that the financial dealings of the local authority are conducted in an entirely proper manner that no fraud or misappropriation of accounts occurs and that proper systems of financial control including internal check arrangements exist. Internal audit exists within an organization to carry out an independent and continuous appraisal of accounting financial processes (Mulugeta, 2005).

Examines the accounts and sees to it that the accounts have been prepared in accordance with legal requirements and regulations and those proper accounting practices have been observed

in compilation of the accounts. If the external auditor considers that any significant matter arises, he is required to report to the organization. Auditors should pay attention to and make sure that the accounts comply with statutory requirements, the expenditure is authorized by law, income is raised in accordance with the law, proper accounting practices have been observed, and the systems of internal financial control are adequate to prevent serious loss (Mulugeta, 2005).

2.7.5. Reporting

Accounting information with a variety of others is summarized, analyzed and reported to those who are responsible and authorized to be informed in the organization. This helps managers compose planned inputs and outputs. Mulugeta (2005) when explaining the purposes of reporting indicates:

First, financial reports are basis for coordination and controlling the current activities of the organization. Second, financial reports are used as basis of evaluating operational performance which helps managers praise for jobs well done, criticize, demote or terminate employees for mean and faulty performances. Third, reports are used as basis for program evaluation. (Mulugeta, 2005).

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 a format that is easily understood by public and that may contain figures and graphs to enable reading (Mulugeta, 2005).

2.8. Decentralized Financial Management

As indicated in Thomas (2011) 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 Hough (1993), decentralization may be defined as the transfer of education on decision making powers from central government to intermediate authorities, local authorities, and educational institutions. The significance of the transfer varies, ranging from simple

administrative decentralization to transfer of regulatory and financial power of greater scope, to the regional and or local level. Thomas (2011) gave definition of decentralization as the transfer of responsibility and authority for planning , management and raising and allocation of resources from the central government and its agencies to field unit level of government, semi-autonomous public authorities; area wide regional or functional authorities or organizations that are closer to the public to be served and noted that it must be equipped with trained and skilled personal capable of coordinating and integrating their own organizations with other organizations to put decentralization policies in to practice.

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 (Meheret, 2006). A decentralized educational system, the communities finance education either directly through fees, or indirectly, through taxes. 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, etc (Mitsue, 1999).

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.

According to the decentralized economic policy that the country is pursuing now, woredas 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 cited in (MoE, 1994).

Schools would be held accountable for the transmission of financial rules and regulations, wastage of money and delay of planed 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 cited in (MoE, 1994).

2.9. Challenges of Financial Management in Education

Financial management in education encounters the free flow of financial information. This refers to the provision of comprehensive, accurate, timely and frequent information in useful formats on a country's economic conditions and its budget policies. (Wubeshet, 2002). Transparency is also related to the existence of clearly spelt out rules, procedures, and forums on the basis of which budget decisions are made. On this Wubeshet further specifies that "budgetary information should be made available and accessible to the general public, open to public scrutiny, written clearly and readily understood by the public" (Wubeshet, 2002) Availability of information on budget polices, expenditures, and outcomes allows the public to hold the government accountable, motivate citizens to participate, and helps to mobilize the community effectively to meet budget target. Transparency can increase faith in state, and can contribute to consensus building and commitment. The financial management in education there are challenges educators need to deal with. These are challenges in financial planning, financial control or financial reports.

2.9.1. Challenges in financial planning

Barasa (2009) recognizes that efficient planning of financial resources is an important task for institutional managers. Without adequate financial resources and its proper management, institutions cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school. The financial resources will be used to purchase the required teaching and learning resources such as chalks, textbooks, paying of the support staff and building and improvement of infrastructures.

The process of public financing of education at local level is characterized by full control and supervision of higher government executive bodies. To this effect, the budget release doesn't conform to the fiscal performance plans of the schools because the financial funding involves a complex process of budget release. 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 (Okumbe, 2001).

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.

Cole and Kelly (2011) financial planning as the formalization of what is intended to happen at some time in the future; concerns actions taken prior to an event, typically formulating goals and objectives and then arranging for financial 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. Cole & Kelly further states 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.

2.9.2. Challenges in financial reports

Financial reports usually need accounting and its products such as an organization's annual report as a platform upon which to build many decisions and activities. Organizations must follow specific rules and formats of presentation for their annual reports and financial statements. The key accounting event for any organization is the publication of the annual report which records the financial performance over a book year. Financial reports help managers to discuss results and spending and performance against budget, they usually work from management reports, which have been prepared by the school accountants using accounting information systems. Such reports show budgeted revenues and costs for the period or year to date, actual revenue and costs to date and the variances between them.

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 and made a natural feature of a company's culture, will enable better distinctions to be made between what is acceptable business practice and what is sharp practice.

Berk and Demarzo (2008) argue that the separation of ownership and control creates the possibility of management entrenchment facing little threat of being fired and replaced. Managers are free to run the firm in their own best interests. As a result, managers may make decisions that benefit themselves at investors' expense. No amount of planning and organizing will assure that goals are attained. Control is therefore the essential final step in the management process to ensure that things proceed as planned or the unrealistic plans and targets are revised, where appropriate. As the final step in the management process, controlling provides the critical link back to planning.

Cole & Kelly (2011) states that the primary aim of the control function of management is to measure performance against aims, objectives and standards with a view of enabling corrective actions to be taken, where necessary to keep plans on course. Control is essentially a question of developing feedback systems throughout the organization by ensuring that there is progress, accurately and deviations if any that need to be made to stay on the course.

According to Boddy (2011) 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 management in schools is at a crisis and research needed to be carried and help in suggesting strategies for the way forward (Boddy, 2011)

3. RESEARCH DESIGN AND METHODOLOGY

This chapter presents the description of study area, research design followed in conducting the study, the source of data sample size and sampling technique, data collecting instruments, the procedure pursued and the method applied to analyze the data.

3.1. Description of Study Area

Oromia special Zone is located in the central Oromia Regional State which shares border lines with Finfinne, West Shewa, South West Shewa, North Shewa and East Shewa. Finfinne is serving as its capital city. Recently, it has 6 districts and 1 Administrative town.

Its relief and topography is characterized by an area of great physiographic diversities like mountain, high plateaus, the low plateaus and associated low lands and low land which is less than 1500 meters. It has also three agro-climatic zones which include cool type of thermal zone, moderately warm temperature and cool temperature. The type of crops produce and animals reared in these areas are mainly the reflections of the above climatic zone. OSZSF government communication affairs, 2016). According to OSZSF education desk, there are 15 secondary schools constituting 8600 students, and 321 teachers out of which 240 are males and 81 are females.

3.2. Research Design

For this study, descriptive survey design was employed. This method is being selected for the reason that it enables the researcher to study the current practices of financial resource management in selected secondary schools. Moreover, Kothari (2004) stated that the major purpose of descriptive survey is description of the state of affairs as it exists at present. Furthermore, he explained that the main characteristic of this design is that the researcher reports what has happened or what is happening. Descriptive survey design is important to answer question related to the current status quo of the problems. For these scientific facts the researcher assumes that this method will assess the major constraints that adversely affect the practices of financial resource management in secondary schools of Oromia Special Surrounding Finfinne.

3.3. Sources of Data

Data was collected from both primary and secondary sources of data.

3.3.1. Primary sources of data

The primary data for this study was collected from Principals, woreda and school finance officers, KETB members, PTA members, woreda finance auditor of selected secondary schools using questionnaires and interviews.

3.3.2. Secondary sources of data

Secondary data was obtained from documents. In this regard, published documents related to the areas of the study were assessed at the selected secondary schools and woreda education offices. These documents include the documents and reports of schools and woreda education and finance and economic development offices, financial guidelines, proclamations.

3.4. Target Population

Oromia special zone surrounding finfinne constitutes 15 secondary schools in its 6 woredas and one administrative town that were selected by simple random sampling. The target populations for this study were made up of principals of public secondary schools (9-10), the school PTA members, KETB members, woreda auditors, school finance officers and woreda finance officers. The study population were drawn from seven public secondary schools, thus 7 principals, 56 KETB members, 49 PTA members, 7 school finance officers, 7 woreda auditors and 7 woreda finance officers. This gave a total study population of 133.

3.5. Sample Size and Sampling Techniques

For quantitative data, a total of 105 respondents of PTA members and KETB members were selected. All respondents were selected by availability sampling for the reason that there are limited numbers of individuals available in relation to schools financial management. From each woredas, one school is selected by simple random sampling. In these schools there are 7 principals, 56 KETB members, 49 PTA members, 7 school finance officers, 7 woreda auditors and 7 woreda finance officers. This gave a total study population of 133 were sampled by availability sampling technique.

In the process of primary data collection, availability sampling technique was employed. There are 15 government secondary schools in the OSZSF. Out of these, 4 schools are newly opened and have insufficient resources. For this study, 7 secondary schools (Sendafa, Chancha Aba Geda, Tefki, Manageha Kolobo, Abu Sera, Dirre Sokorru and Segno Gebeya) were

selected using simple random sampling technique. Furthermore, the respondents were main principals, KETB members, PTA members, school finance officers, woreda auditors and woreda finance officers of selected schools. OSZSF is the targeted zone for the study and the sampling for its ease of accessibility of information for the researcher.

Table 1: Summary of sample size and sampling techniques

No.	Types of respondents	Population	Sample size	%	Sampling technique
1.	School finance officers	7	7	100	availability sampling
2.	Woreda finance officers	7	7	100	availability sampling
3.	Woreda finance auditor head	7	7	100	availability sampling
4.	Principals	7	7	100	availability sampling
5.	KETB members	56	56	100	availability sampling
6.	PTA members	49	49	100	availability sampling
	Total	133	133	100	

3.6. Data Collection Instruments

The data gathering tools are designed on the bases of review of related literature. The questionnaires, document analysis and interview questions were developed and analyzed in line with the basic questions of the study. In order to maintain the validity and reliability of the questionnaires, pilot test were made at Wolgaho and Beke secondary schools with 16 KETB members and 14 PTA members. Then, the final dispatched questionnaires were collected and examined by experts of education, language and experienced teachers in order to check the errors related to language, ideas, content, and other that might be of technical skill gap of the study.

3.6.1. Questionnaire

The process of data collection was mainly through questionnaire because of its suitability for survey study that has large size of respondents. Using questionnaire quantitative information was collected from the indicated respondents. In the questionnaire, 28 close-ended and 7 open-ended questions were prepared to be filled by KETB members and the PTA members who were used as respondents. The questionnaire was comprised of items to be rated in five-point

likert scale. The scale from very highly performed (5), highly performed(4), moderately (3), low performed (2) and very low performed (1). The rationale behind using the questionnaire is that, it helps to provide respondents with freedom to fill whatever they feel without any external pressure and it also helps to collect data from large number of respondents that were required to participate in the study.

3.6.2. Interview guide

Interview questions were employed for 7 principals, 7 school finance officers, 7 woreda auditor and 7 woreda financial officials of sampled schools. In order to get relatively more detailed information and to fill the gaps that was not covered in the questionnaire. And also interviews are types of survey where the subjects of the study are delivered in face to face encounter by interviewer. In this study all the interviews are individual interviews. Semi-structured interview is vital when the researcher wants to know specific information which can be compared and contrasted with information gained in other interviews. To do this the same questions were used for all respondents. The interviews were made according to the schedules made by the researcher by using manual method.

3.6.3. Document analysis

In addition to the above instruments of data collection, documents were used to gather secondary data. Therefore, reliable information was obtained from the seven selected secondary schools. Essential documents such as ledger, financial reports and audit feedback at schools and woreda finance offices were assessed for financial resource management.

3.7. Validity and Reliability

Pilot study was carried out and adjustments were made based on the pilot test. The questionnaires were Pilot tested in Walgaho and Beke Secondary Schools which were not included in the sample schools to test the instrument before they were administered in to final participants of the study. In doing so, the questionnaires were distributed to 16 KETB members, 14 PTA members. The reliability of the items was tested using Crombach's alpha formula by SPSS version 20.0. It is noted that an alpha of (0.89) is reasonable good to use the question for the research. This is because Crombach's alpha is used to estimate internal consistency by determining how all items on test relate to all other test items and total test items.

3.8. Data Collection Procedure

Data was collected under certain procedure. Three major steps were followed in the data collection procedure. In the first step of this procedure, The questionnaire were translated in to Afan Oromo language by the researcher with the help of the advisor for some respondents who had difficulties to understand the language used in the research so that they could easily understand and responded to each item. Then the questionnaires were administered 56 KETB and 49 PTA members. The questionnaire were comprised of items to be rated in five-point likert scale from very highly performed (5), highly performed(4), moderately (3), low performed (2) and very low performed (1) to measure the status and challenges of school financial resource management in the selected seven secondary schools. In the second step of the data collection procedure, interviews were conducted with 7 main school principals, 7 auditor, 7 woreda finance officers, and 7 sampled secondary school finance officers. The interviews were conducted in person at the interviewees' respective workplaces. The data they provided during the interviews had been recorded and then categorized differently on the basis of the difference and similarity of respondent's views.

After all questionnaires and interviews were administered by giving proper orientation about the purpose of the study, how to fill the questionnaires, How to answer the interview etc. Here the orientation was given not only to sample respondents for all members of the school community. To this end agreement was reached before the distribution of instruments. Finally, the distributed questionnaires as well as interview were collected carefully from all participants as much as possible by the help of data collectors.

3.9. Method of Data Analysis

After the necessary data are fully collected from primary and secondary sources using different data collecting instruments, both qualitative and quantitative data analysis methods were employed. The quantitative method was employed for the data collected through questionnaire by organizing, tabulating, coding, by using different statistical tools such as frequency percentage, mean, and standard deviation to summarize the responses. The mean values of each item were interpreted based on the terms of reference forwarded by Fowler (1996). The status and challenges of school financial resource management with the mean value of 4.50-5= very highly performed, 3.50-4.49= highly performed, 2.50 -3.49=moderately performed, 1.49-2.49 low performed, and <1.49 very low performed at $p>0.05$ Furthermore, t-

test were used to observe if there were statistically significant difference between the responses of the PTA members and KETB members. Regarding the qualitative data which were collected from respondents through interview, open ended questions and that of secondary data were narrated in words.

3.10. Ethical Considerations

To make the research process professional and ethical efforts were made. The researcher was inform to the respondents about the purpose of the study i.e. purely for academic; the purpose of the study was also introduced in the introduction part of the questionnaires and interview guide to the respondents and confirm that subject's confidentiality were protected. In addition to this, they were informed that their participation in the study was based on their consents. The research was not personalize any of the respondent's response during data presentations, analysis and interpretation. Furthermore, all the materials used for this research were acknowledged.

4. RESULT AND DISCUSSIONS

This chapter 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 the research proposal. Hence later part deals with the interpretation of detailed data gathered through questionnaire, interview and observation. Briefly, this chapter is devoted to analysis and discussion of the data.

In order to study the status and challenges of financial resource management in secondary schools of Oromia special zone, seven secondary schools were included in the study. One hundred and five school respondents (PTA and KETB) were selected to fill the questionnaire, of these 103 (98%) respondents returned the questionnaire and 2 of the respondents did not return the questionnaire distributed though effort has been made to get all the questionnaires distributed back. As an additional input for the questionnaire responses, key informant interview and document analysis were also obtained on time with a view of triangulating the findings from different sources. An interview was made with school principals, school financial officers, woreda/twon financial officers and woreda/twon financial auditors.

The analysis was made on the basis of information obtained from 131 respondents ; 54 KETB members, 49 PTA members by questionnaire, 7 school main principals, 7 school financial officers, 7 woreda financial officers and 7 woreda financial auditor through interview.

4.1. Background Characteristics of the Respondents

As it is stated earlier, the over view of the respondents' back ground information which entails the sex and age of the respondents are discussed in table 2, and academic qualification and years of service is presented in the table 3.

Table 2: Characteristics of respondents by sex and age

Variables		PTA		KETB		Principals		WFO And Auditors		School Finance Officers	
		F	%	F	%	F	%	F	%	F	%
Sex	Male	32	65.3	36	66.7	7	100	8	57.1	4	57.1
	Female	17	34.7	18	33.3	-	-	6	42.9	3	42.9
	Total	49	100	54	100	7	100	14	100	7	100
Age	<20	-	-	-	-	-	-	-	-	-	-
	21-30	28	57.1	29	53.7	2	28.6	10	71.4	5	71.4
	31-40	21	42.9	25	46.3	5	71.4	4	28.6	2	28.6
	>41	-	-	-	-	-	-	-	-	-	-
	Total	49	100	54	100	7	100	14	100	7	100

As indicated in table 2, regarding sex, the majority of the PTA respondents 32(65.3) and 36(66.7%) KETB members were males. Regarding interview respondents 7(100%) of principals 8(57.1%) school finance officers, 4(57.1%) woreda finance officers and woreda finance auditors are males. This indicates that females' participation in the education system seemed to be low.

As presented in the same table, the age distribution of the respondents shows that high percentage of the PTA that is 28(57.1 %) and 29(53.7%) KETB members were between the age of 21 and 30 year. About 21(42.9%) and 25(46.3%) of PTA and KETB were between the age of 31 and 40 years respectively. Regarding the principals, 5(71.4%) of the principals were found between the ages of 31 and 40 years old and 2(28.6%) of them were between the age of 21 and 30 years. The majority of the woreda finance officers and auditors, 10(71.4%) were between the age of 21 and 30 year, and about 2(28.6%) of them were between 31and 40 years. Majority of the school finance officers 5(71.4%) were between the age of 21and 30 years. Two of them 2(28.6%) were between 31 and 40 years. Based on this, it is believed that most of the respondents were mature enough to provide balanced opinions and suggestions regarding the issue under study. The age mainly is tied with experienced and matured respondents and they answered genuinely the questionnaires.

Table 3: Characteristics of respondents in academic qualification and year of service

Variables		PTA		KETB		Principals		Woreda Finance Officers And Auditors		School Finance Officers	
		F	%	F	%	F	%	F	%	F	%
Edu.	Grade 10	22	44.9	24	44.4	-	-	-	-	-	-
Qualification	Grade 12	6	12.2	5	9.3	-	-	-	-	-	-
	Diploma	5	10.2	7	13.0	-	-	-	-	3	42.9
	BA/BSC/BED	5	10.2	8	14.8	14	100	14	100	4	57.1
	MA/MSC/MED	2	4.1	2	3.7	-	-	-	-	-	-
	OTHERS	9	18.4	8	14.8	-	-	-	-	-	-
	Total	49	100	54	100	14	100	14	100	7	100
Field of specialization	Management	5	10.2	7	13.0	-	-	3	21.4	2	28.6
	Accounting	4	8.2	1	1.9	-	-	11	78.6	1	14.3
	EDPM	2	4.1	2	3.7	6	42.9	-	-	-	-
	Others	38	77.5	44	81.5	8	57.1	-	-	4	57.1
	Total	49	100	54	100	14	100	14	100	7	100
Years of service in current position	1-5	42	85.7	47	87	8	57.1	10	71.4	4	57.1
	6-10	6	12.2	7	13	6	42.9	4	28.6	2	28.6
	11-15	1	2	-	-	-	-	-	-	1	14.3
	Total	49	100	54	100	14	100	14	100	7	100
Total years of service	1-5	37	75.5	47	87	2	14.3	6	42.9	3	42.9
	6-10	2	4.1	0	0	6	42.9	4	28.6	3	42.9
	11-15	7	14.3	4	7.4	6	42.9	2	14.3	1	14.3
	16-20	3	6.1	3	5.6	-	-	2	14.3	-	-
	Total	49	100	54	100	14	100	14	100	7	100

With regard to the educational background of the PTA respondents about 22(44.9%) were grade 10 complete, 6(12.2%) grade 12 complete, and 5(10.2%) of them were diploma holders. 5(10.2%) and 2(4.1%) were graduates with first and second degree in different teaching profession respectively. Others, about 9(14.8%) were thought below grade 10. the majority of

KETB respondents 24(44.4%) were grade 10 complete. About 5(9.3%) were grade 12 complete. 8(14.8) and 2(3.7) were Bachelor Degree and second degree holders, and the rest 8(14.8) were below grade 10. Most KETB members 47(87%) and 7(13%) Served between 1 and 5 and 6 and 10 years in current position respectively. Among the respondents of principal 14(100%) of them were bachelor degree holders. Majority of respondents 8(42.9) and 6(57.1) were graduated by different subjects and Educational Planning and Management respectively.

All Woreda finance officers and auditors were bachelor degree holders in management 3(21.4%) and accounting 11(78.6%). In the current possession about 10(71.4%) of them served for about 1-5 years and 4(28.6%) served between 6 and 10 years. Total service year of most of them were between one and five years, that is about 6(42.9%). The others 4(28.6%), 2(14.3%), and 2(14.3%) were served about between 6 and 10, 11 and 15 and 16 and 20 years respectively.

Most of the School finance officers were not professional workers. About 4(57.1%) of the officers were bachelor degree holders with non-business field of study, and 3(42.9%) of diploma holders in management 2(28.6%) and accounting 1(14.3%). The current service years of 4(57.1%), 2(28.6%) and 1(14.3%) of the school finance officers were between 1and 5, 6 and 10 and 11and 15 years respectively. With regard to total service year about 3(42.9%), 3(42.9%) and 1(14.3%) were served between 1and 5, 6 and 10 and 11 and 15 years respectively.

4.2. Status of Financial Resource Management

The groups of respondents were requested to respond on status of financial resource management and financial resource related activities undertaken in the secondary schools. The responses of the respondents were illustrated in the table 4 below.

Table 4: Status of financial resource management

Item	Respondents	N	Mean	SD	t- value	P- value
1 School finance is used to attain its intended goals.	PTA	49	2.30	0.846	1.905	0.06
	KETB	54	1.98			
2 School finance officers are qualified or professionals	PTA	49	2.69	1.121	1.382	0.17
	KETB	54	2.40			
3 There are income and expense voucher used in school	PTA	49	2.28	1.08	0.287	0.77
	KETB	54	2.22			
4 School uses financial management guide lines effectively	PTA	49	2.34	1.07	0.781	0.43
	KETB	54	2.18			
5 Stake holders actively participate in planning school finance.	PTA	49	2.22	0.96	0.22	0.82
	KETB	54	2.18			
6 School is regularly carrying out the financial practices and implementation reports to the staff member and student parent.	PTA	49	2.46	1.10	1.45	0.14
	KETB	54	2.16			
7 School inform or communicate financial balance to school community	PTA	49	2.00	0.577	1.62	0.10
	KETB	54	1.79			
8 In schools trainings are given to foster school financial management practice.	PTA	49	2.02	1.07	-0.55	0.58
	KETB	54	2.14			
9 Financial resources are utilized efficiently.	PTA	49	2.06	0.922	1.08	0.29
	KETB	54	1.85			
10 School use all planned budgets without any return	PTA	49	2.28	1.09	-1.10	0.27
	KETB	54	2.53			
11 School administration and finance officers plan the budget of school.	PTA	49	2.40	1.045	-0.96	0.33
	KETB	54	2.62			
12 The school keeps financial record in place.	PTA	49	2.22	1.00	0.19	0.84
	KETB	54	2.18			

Key: Mean value ≥ 4.50 = very highly performed, 3.50-4.49 = highly performed, 2.50 - 3.49 = moderately performed, 1.49-2.49 low performed, and < 1.49 very low performed at $p > 0.05$, critical t-value = 1.99, degree of freedom = 101, N = number of respondents, SD = standard deviation

With regard to item 1, in table 4, which focuses on the utilization of school finance for intended goals, School finance were not effectively and efficiently used to attain its intended goals. This was concluded from analyzed mean value 2.30 and 1.98 obtained from both PTA and KETB responses respectively. This shows that School proper utilization of finance used to attain its intended goals was rated at low when computing with the mean set as demarcation.

The t-test result 1.90 is lower than the table value (1.99) at $(P\ 0.06 > 0.05)$ which denotes that there is no significant difference between the perceptions of the two groups of respondents. From the above data one may concluded that most of secondary schools were unable to use school finance effectively and efficiently to attain its intended goals. Auditors' response to the interview also indicated that:

The schools proper financial utilization for the intended goals was low. The schools did not manage carefully and effectively their limited financial resources they earn monthly or annually. There were no planned financial income and expenses. Schools earn and pay financial resources as they get and as they need it for different purposes. There were no financial code division and uses of it according to divisions made.

With regard to item 2, which is focuses on School finance officers, the analyzed mean values 2.69 and 2.40 were found from PTA and KETB respondents respectively shows moderate and low when comparing with predetermined value of judging the effectiveness level. With the same manner the calculated t-test result (1.38) is less than the table value (1.99) at p value $(P\ 0.17 > 0.05)$ which indicated that there is no difference between the two groups of respondents. Contrary to the ideas of PTA members principals and woreda auditors through interview answered that:

The school financial officers were not qualified or professionals. Most of the secondary schools have no qualified school finance officers. Instead teachers and other committee members were represented to work as school finance officer. The schools run their financial activities with non-qualified workers. This can be one reason for existence of financial miss management.

From the above analysis one can conclude that secondary schools had no qualified finance workers.

Item 3 of the same table, is about income and expense voucher used in schools. The mean value obtained from PTA and KETB, 2.28 and 2.22 respectively shows that the schools uses income and expense vouchers at moderate and low level of success. The t-test result 1.38 was lower than the t critics (1.99) at (p 0.17 >0.05) which denotes that there is slight difference between the perceptions of the two groups of respondents. Based on the above analysis, schools were not completely used income and expense vouchers.

The interviewed auditors showed that:

Schools most of the time collects incomes from stake holders without income vouchers. They also indicated that some expenses were made without using expense vouchers. Some schools did not have the expense vouchers and spend money with old models. Among these Sendafa Beke town administration secondary schools use old model 6 for expenses made. It is unacceptable in light of current financial laws.

Regarding with item 4, the secondary schools were not use financial management guide lines effectively. This was concluded from the PTA and KETB with mean of 2.34 and 2.18 respectively. The t- test result (0.78) is less than the table value (1.99) at (P 0.43 >0.05) confirms that there is no statistically significant difference between the responses of the two groups. Based on the above analysis, schools were not use financial management guide lines effectively. In contrary to the schools financial activities, the school finances should be administered in terms of the rules drawn up by MoE, (2002). The guide line on school financial management indicates that the school principal and Parent Teacher Association should open and maintain a single bank account in the name of the school at a registered bank.

For efficient and effective financial management, the presence of sound guideline has paramount importance to proper financial planning, utilizing and monitoring allocated annual budget. The implication of the overall data presented above was that the budgetary rules and guidelines were not compatible and/or helpful to proper planning and utilization of annual school budget.

In support to the above, Clarke (2008) stated that the governing body of every public school must ensure that there are proper policies and procedures in place for the effective, efficient and economic management of the school finances and the school governing body must also have systems in place to monitor and evaluate the correct implementation of the policies and

procedures and to report there on put in place. Clarke (2008) states that one of the main purposes of the schools financial policy is to put in place a system of controls (checks and balances) to ensure that the schools finances are safeguarded and correctly managed.

In items 5, the response of PTA and KETB on stakeholders' active participation in planning school finance was low. These values from PTA and KETB responses' revealed that the stakeholders were not active participant in planning the school finance. The mean values are 2.22 and 2.18 for PTA and KETB respectively. The t- test result (0.22) is less than the table value (1.99) at (P 0.82 >0.05) confirmed that there is no statistically significant difference between the responses of the two groups. From the above data one may conclude that most of secondary schools plan their finance by excluding stakeholders.

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, schools activities were not enough to cover the budget of their plan.

Regarding items 6, which focus on financial report to staff members and student parents, the schools were not regularly carrying out the financial practices and implementation reports to the staff members and student parents. This was concluded from mean value of the PTA and KETB 2.46 and 2.18 respectively. The t-value (1.45) is below the table value (1.99) at (P 0.14 >0.05) there is no statistically significant difference between the responses from PTA and KETB. From the above analysis, it may conclude that schools were not regularly carrying out the financial practices and implementation reports to the staff members and student parents. The data obtained from the interviewed principals revealed that,

The schools were not regularly carrying out the financial practices and implementation reports to the staff member and student parents. The school financial balances were not even reported to the school administration regularly. There were a very few circumstances of reporting financial balances to PTA and KETB members. The principals and finance officers perform the tasks with low participation of stakeholders. This results in the low income in most of the schools.

Regarding with item 7, School did not inform or communicate financial balance to school community. This was concluded from PTA and KETB mean values 2.00 and 1.79

respectively which were rated at low when compared with the mean limited. Since the computed t-test result (1.62) is lower than the table value (1.99) at ($P 0.10 > 0.05$) significance level and 101 degrees of freedom. So, there is no statistically significant difference between the two groups of respondents. Based on the above analysis, schools did not inform or communicate financial balance to school community.

Similarly, with the interview made with school finance officers confirmed that:

The schools were not post the budget summary to the school community in particular and to other societies at large. In addition, there were no documents in most schools which state financial balance of the schools posted on notice board or the copy left with in the schools.

Regarding with item 8, in schools trainings were not given to foster the status of school financial management. The mean value indicated that low level of effectiveness when compared with the mean value demarcated as bench mark. This was concluded from the average mean values of PTA and KETB which is 2.02 and 2.14 respectively. The t-value (-0.55) is below the table value (1.99) at ($P 0.58 > 0.05$) this denotes that there is no statistically significant difference between the responses of PTA and KETB. From the above data one may concluded that most of secondary schools did not give in schools trainings to foster school financial management practice.

The responses from woreda finance officers' interview revealed that:

The in schools trainings to foster school financial management practice are at a preliminary stage, which need a continuous changing improvement. When a teacher is promoted to be a school principal or vice principal, in most cases. Such a teacher does not undergo any additional training to prepare him for the management role.

With regard to the document analysis made in the school confirmed that most of the schools did not give financial trainings to foster school financial management. However, there is no any clear document that shows the actual practice of schools in relation to financial training.

With respect to item 9, the school financial resources were utilized efficiently was rated as low. This was drawn from the PTA and KETB average mean values of 2.06 and 1.85 respectively. These mean values indicated that school financial resources were not utilized efficiently. The t- test result (0.92) is less than the table value (1.99) at ($P 0.29 > 0.05$) confirms

that there is no statistically significant difference between the responses of the two groups. The auditors and woreda finance officers in the interview stressed that:

The schools use financial resources as they get it. Most schools used their financial resources traditionally. There were no prioritized activities which needs school finance in certain schools. Schools need to consult the woreda finance and economic cooperation on efficient plan and use of financial resources.

The documents in the school reveals that most schools utilize the financial resources as their interest not followed the rules stated in guide lines.

Concerning item 10, the mean value obtained from school PTA and KETB 2.28 and 2.53 respectively revealed that school use all planned budgets with less return. This shows that the school use of planned budgets were performed at low level and moderate level respectively. The t-test result -1.10 was lower than the t critics (1.99) at ($p\ 0.27 > 0.05$) which denote that there is no difference between the perceptions of the two groups of respondents. Based on the above analysis, KETB indicated that school use all planned budgets without any return. However, PTA members were showed that schools use all planned budgets with moderate return. According to interviews made with principal:

Block grant budgets were returned in some cases. Secondary schools were not utilizing their budgets assigned to them properly because the budget control is made by woreda education office, not by school administration. Block grant budgets were not copletly used, because the materials school order to be bought for them may not be found and the budgets are either changed to other codes or returned as refund.

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 ought to be a proper financial handling and accounting systems to use the money obtained from these income sources for the purposes planned and outlined by schools. Since the woreda's resources and the utilization of its 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).

Concerning item number 11, which focuses on budget planned by school administration and finance officers, the analyzed mean values 2.40 and 2.62 found from school PTA and KETB responses respectively, shows low when comparing with predetermined value of judging the level of achievement. The result obtained from the t-test -0.96 is lower than the table value (1.99) at ($p\ 0.33 > 0.05$) this denotes that there is no significant difference between the two group of respondents. Based on the result from the data analyzed, the school administration and finance officers were not plan the school budget together.

The responses from the principals and school finance officers' interview also revealed that:

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

Item 12 reveals that, the school did not properly keep financial record in place. The analyzed mean values 2.22 and 2.18 found from school PTA and KETB responses respectively shows low when comparing with predetermined value of judging the level performance. The t-test result of the t-value (0.19) is below the t-value (1.99) at ($P\ 0.84 > 0.05$) confirmed that there is no statistically significant difference between the responses of school PTA and KETB. The above analysis confirms that secondary schools did not keep financial records well.

The document at schools shows unorganized financial documents and little financial regular records in the schools.

4.3. Major Factors that Hinder the Management of Financial Resources

The following table describes about the responses of the groups of respondents with respect to the major factors that hinder the management of financial resources in secondary schools under study. The responses collected are discussed as follows in table 5.

Table 5: Major factors that hinder the management of financial resources

N	Items	Respondents	N	Mean	SD	t- value	P- value
1	School principal and stakeholders give serious attention when they prepare the school budget plan	PTA	49	2.00	0.763	1.019	0.311
		KETB	54	1.85			
2	Stakeholder (PTA and KETB) get any relevant training on financial control of the utilization in your school	PTA	49	2.71	1.020	1.540	0.127
		KETB	54	2.47			
3	school highly utilize the approved budget according to plan	PTA	49	1.93	0.944	-1.1.02	0.273
		KETB	54	2.14			
4	budget released to your school at the beginning of fiscal year	PTA	49	2.61	1.25	-1.32	0.89
		KETB	54	2.64			
5	Financial materials such as receipts, vouchers, models are available in the school.	PTA	49	2.81	1.26	-1.41	0.16
		KETB	54	3.16			
6	your school's budget plan preparation is by professionalized personnel	PTA	49	2.10	0.74	0.06	0.95
		KETB	54	2.11			

Regarding with item 1, states that school principal and stakeholders were not give serious attention when they prepare the school budget plan. The mean values of the PTA and KETB 2.00 and 1.85 respectively shows that school principal and stakeholders did not give serious attention when they prepare the school budget plan. The t- test result (1.01) is less than the table value (1.99) at (P 0.31 >0.05) confirms that there is no statistically significant difference between the responses of the two groups. From the above data one may conclude that most principals and stakeholders did not give serious attention when they prepare school budget plan.

Concerning item 2, which reveals stakeholder (PTA and KETB) get any relevant training on financial control of the utilization in secondary schools, the mean values of the PTA and KETB 2.71 and 2.40 shows as a trainings were given at moderate and low level respectively. These mean values indicated that there were certain amount of trainings given on financial control, but it was not fully given. The t- test result (1.54) is less than the table value (1.99) at

($P 0.12 > 0.05$) confirms that there is a little statistically difference between the responses of the two groups. From the above data one may conclude that the greater amounts of secondary school were not rendering trainings on financial control.

Also interview held with principals and woreda finance officers showed that:

The trainings which were given concerning financial control were limited one. Almost all of the schools financial management activities were led by peoples who were not professional. This means by the people who were not trained in the field. In the schools a little is known about financial management. Most of them are chosen to represent parents in schools.

Regarding item 3, concerning school highly utilize the approved budget according to plan, the response from the PTA and KETB with mean value of 1.93 and 2.14 respectively was rated as low when compared with predetermined mean values. The computed t value (-1.10) is less than the critical t-value (1.99) at the p-value ($0.27 > 0.05$) with degree of freedom 101. This shows that there is no statistical difference between the two groups of respondents. The two groups showed that school were not fully utilized the approved budget according to plan. Based on the above analysis, school were not fully utilized the approved budget according to plan.

Similarly, the interview made with woreda finance officers indicates that:

Secondary schools in the study area were not use their budgets according to how they planned. There were times when the schools use only certain codes of finance, disregarding other codes. The observation conducted at the schools also reveals similar circumstances. Approved budgets were used by changing them from other codes or without changing it the appropriate codes. Generally, schools were unable to fully utilize the approved budget according to plan.

Contrary to the ideas stated above, the budget is approved and appropriated by the school administration the finance office prepares the budget allocation guideline and the notification to public bodies and their budget institutions of the source of finance and line item of expenditures for the disbursement of the approved budget to relevant agencies. The institutions then use the budget to carry out their activities for the year. This is the process of the transfer and spending of the money which ensures that activities can happen to reach the goals (Assefa, 2007)

Item 4 focuses on budget released to schools at the beginning of fiscal year. The average mean values of PTA and KETB 2.61 and 2.64 respectively were rated as moderately performed when comparing with predetermined value of judging the level performance. The computed t value (-0.32) is less than the critical t-value (1.99) at the p-value ($0.89 > 0.05$) with degree of freedom 101. This shows that there is no statistical difference between the two groups of respondents. Based on the above analysis, school budget were not totally released at the beginning of fiscal year. Interview made with woreda finance officers indicated that:

The schools budgets were not released at the beginning of the fiscal year. This is because of the late top down flow of the budgets. The block grant from woreda or annual budgets of schools planned and distributed not at the time schools are in need. Most of purchasing for the sectors also conducted at the end of second quarter and the beginning of third quarter. Because of these Schools spend unplanned expense to buy instructional materials

Concerning item 5, with respect to school financial materials availability such as receipts, vouchers, models in the school, the PTA and KETB mean values 2.81 and 3.16 respectively were rated as medium when comparing with predetermined value of judging the level performance. The calculated t-value (-1.41) is less than the critical value (1.99) at P- value ($p = 0.16 > 0.05$). This implies that there is no significant difference between the two groups of respondents. This confirms that school financial materials such as receipts, vouchers, models are available.

The interview held with the school principals and school finance officers implied that:

There are receipts, vouchers and models available in the school. But, according to interview made with auditors some schools had no expense receipts. The above analysis data and document analysis also confirmed the ideas forwarded by principals and school finance officers.

Concerning item 6, school's budget plan preparation was by professionalized personnel is low when comparing with predetermined value of judging the level performance. This was concluded from mean values of PTA and KETB 2.10 and 2.11 respectively. The computed t - value 0.06 is less than the table value (1.99) and the p-value ($0.95 > 0.05$) with degree of freedom 101. This shows that there is no statistical difference between the two groups of

respondents. The two groups showed that school's budget plan preparation is not by professionalized personnel.

In similar way, all interview respondents confirmed that:

School principals prepare school budget. In schools there are a limited number of professional finance workers. Secondary school structure contains head of administration and finance of schools. Contrary to this, all secondary school were not hired the administration and finance coordinator at this position.

4.4. Practices of Finance Management Related Issues

The presence or the absence of properly financing education affects the achievement of educational goals. Based on this, respondents were asked to provide responses on the practices of financial resource management. The responses obtained are discussed in table 6.

Table 6: practices of finance management related issues

No	Items	Respo ndents	N	Mean	SD	t- value	P- value
1	School announce financial balance to the school community timely	PTA	49	2.00	0.67	0.14	0.88
		KETB	54	1.98			
2	school submit financial utilization report to woreda education office regularly	PTA	49	2.88	1.08	1.61	0.11
		KETB	54	2.54			
3	PTA and KETB hear quarterly and annual financial reports.	PTA	49	2.66	1.08	1.17	0.24
		KETB	54	2.41			
4	Budget summary is posted on bill board quarterly	PTA	49	2.34	1.06	0.18	0.85
		KETB	54	2.30			
5	School record of all income and expenses on time.	PTA	49	2.14	1.17	0.37	0.71
		KETB	54	2.05			

With regard to item 1, which focuses on the school announce financial balance to the school community timely, the analyzed mean value 2.00 and 1.98 was obtained from both school PTA and KETB responses. This show in the school financial announcement was rated at low when computing with the mean set as demarcation.

The t-test result 0.14 is lower than the table value (1.99) at ($P 0.88 > 0.05$) which denotes that there is no significant difference between the perceptions of the two groups of respondents. From the above data one may concluded that school communities were not informed about school financial balance. On the open ended question most of the respondents replied that school administration inform the school financial balance annually or more than a years. This indicates that financial transparency and accountability is low at the secondary schools.

An interview made with the school principal also confirms that:

There was lack of financial transparency to the school community. Auditors at woreda level additional added that secondary schools rarely inform the school community about their finance. This creates gap between the school and the community.

Regarding item 2, which focuses on school financial utilization report to woreda education office, the average mean values of school PTA and KETB 2.88 and 2.54 respectively were rated as moderately performed when comparing with predetermined value of judging the level of performance. The computed t value (1.61) is less than the critical t-value (1.99) at the p-value ($0.11 > 0.05$) with degree of freedom 101. This shows that there is no statistical difference between the two groups of respondents. Based on the above analysis, schools were submitting financial utilization report to the woreda education office.

In support to the above, Cole & Kelly (2011) states that the primary aim of the control function of management is to measure performance against aims, objectives and standards with a view of enabling corrective actions to be taken, where necessary to keep plans on course. Control is essentially a question of developing feedback systems throughout the organization by ensuring that there is progress, accurately and deviations if any that need to be made to stay on the course

Concerning item 3, with regard to school PTA and KETB hear quarterly and annual financial reports. The school PTA and KETB mean values 2.66 and 2.41 were rated as moderate and low performance level respectively when comparing with predetermined value of judging the level performance. The calculated t-value (1.17) is less than the critical value (1.99) at P-value ($p 0.24 > 0.05$). This implies that there is difference between the two groups of respondents.

Interviewed principals revealed that:

The schools were conducted financial reports to woreda education offices on regular bases. The PTA members rarely hear financial reports. The KETB members did not hear the report in most cases.

Concerning item 4, with respect to Budget summary is posted on bill board quarterly, the school PTA and KETB mean values 2.34 and 2.30 respectively were rated as low performance when comparing with predetermined value of judging the level performance. The calculated t-value (0.18) is less than the critical value (1.99) at P- value ($p = 0.85 > 0.05$). This implies that there is no significant difference between the two groups of respondents. This implies that schools did not give attention for budget summary that was posted on bill board quarterly.

The interview held with the school principals, they responded that, in most cases the school didn't report budget summary to the community at all. This influenced community participation negatively.

Item 5, the school keeps a record of all orders in place, were low when comparing with predetermined value of judging the level performance. This was concluded from mean values of school PTA and KETB 2.14 and 2.05 respectively. The computed t -value 0.37 is less than the table value (1.99) and the p-value ($0.71 > 0.05$) with degree of freedom 101. This shows that there is no statistical difference between the two groups of respondents. The two groups showed that schools were not kept a record of all orders in place.

Interviews held with principals and school finance officers indicated that:

The financial record keeping is low, and needs improvements. Additionally woreda auditors confirmed that some Payments were executed without full document and evidences.

4.5. Possible Actions that could be taken to Improve Financial Resource Management

The focus of this part of the analysis is the possible actions that could be taken to improve financial resource management. The responses obtained were presented and discussed in table 7.

Table 7: possible actions that could be taken to improve financial resource management

		Respos	N	Mean	SD	t- value	P- val
1	External audit check School finance frequently	PTA	49	2.04	0.97	-0.66	0.50
		KETB	54	2.16			
2	Internal audit check school finance frequently	PTA	49	1.89	0.58	0.40	0.68
		KETB	54	1.85			
3	school have clear auditing guidelines	PTA	49	2.24	1.07	-0.33	0.73
		KETB	54	2.31			
4	Short Training concerning audit given at school	PTA	49	1.95	0.93	0.50	0.61
		KETB	54	2.05			
5	The past four years audit report shows good financial management	PTA	49	2.06	0.87	-0.70	0.48
		KETB	54	2.18			

Item 1 states that, how frequently the external audit checks school finance. This was concluded from mean value of the PTA and KETB 2.04 and 2.16 respectively. The t-value (-0.66) is below the table value (1.99) at (P 0.50 > 0.05) there is no statistically significant difference between the responses from PTA and KETB. From the above analysis, it may conclude that School finance was not frequently audited by external auditors. The data obtained from the document analysis also revealed that, external auditors check school finance rarely. Interviewed auditors stated that:

Due to the work load and time constraints the office did not conduct the secondary schools financial audit timely. Little attention was given to the financial management at schools.

Similar to the above ideas, auditing is a formal examination and verification of the accuracy of the accounts maintained in the accounting system of an organization (corbally, 1997). In addition to this, the function of auditing is to examine the fiscal efficiency. It also protects the system and the school personnel from illegalities and losses.

Item 2 reveals the extent of internal audit check. The PTA and KETB mean values 1.89 and 1.85 respectively were rated at low when compared with the limited mean. Since the computed t-test result (0.40) is lower than the table value (1.99) at (P 0.68 > 0.05) significance level and 101 degrees of freedom. So, there is no statistically significant difference between the two groups of respondents. Based on the above analysis, school internal audit check is low.

The interviewed auditors responded that:

Most of the schools were not settle their financial balance with auditors. The absence of internal auditors was one of the reasons for the poor financial performance. School internal audit checks were not conducted monthly, quarterly and yearly.

Similarly, Internal auditing are conducted by an appropriate officials from within the organization or education authority who would report directly to the educational authority. A check may be made on figure in the accounts in order to prepare various financial reports. External audits on the other hand conducted by individual from outside the school system, either government nominated by the relevant government department such as Treasury with ultimate responsibility for all financial accounts, private firms of auditor contracted by the latter. (Hough, 1993)

With regard to item 3, which focuses on the school auditing guidelines, most secondary schools did not have clear financial auditing guidelines. The analyzed mean value 2.24 and 2.31 was obtained from both PTA and KETB responses respectively. This shows that presence of school auditing guidelines was low when computing with the mean set as demarcation.

The t-test result -0.33 is lower than the table value (1.99) at ($P 0.73 > 0.05$) which denotes that there is no significant difference between the perceptions of the two groups of respondents. From the above data one may concluded that most of secondary school were rated as low in having clear financial auditing guidelines.

In the table 7 item 4 revealed about short term trainings on financial auditing. The analyzed mean values 1.95 and 2.05 were found from PTA and KETB respondents respectively indicated low performance when comparing with predetermined value of judging the level performance. The result obtained from the t-test 0.50 is lower than the table value (1.99) at ($p 0.61 > 0.05$) this denotes that there is no significant difference between the PTA and KETB of respondents. From the above data one may concluded that in most of secondary schools the woreda finance office were unable to play an active role in rendering short training concerning school financial audit.

The interviewed woreda finance officers responded that,

Trainings concerning financial audit were not given at schools. Woreda and town administration finance auditors in the interview also responded similar answer. The document analysis conformed that all schools have no documented copy which shows training on auditing school finance.

Item 5, focuses on past four years audit report. The past four years audit report of the secondary schools did not show good financial management. The responses from PTA and KETB members indicated that the mean values 2.06 and 2.18 respectively shows low level of performance in schools audit as compared with criteria demarcated. The result obtained from the t-test -0.70 is lower than the table value (1.99) at ($p = 0.48 > 0.05$) which denotes that there is no significant difference between the two groups of respondents. Based on the analysis, school past four years audit report shows insignificant improvement. Interview made with woreda auditor also indicated that:

There were traditional financial activities in the secondary schools. The absence of well-trained man power in the schools and unchecked school balances by external auditors frequently paved the way for increased financial maladministration. PTA heads sign on expense vouchers without much understanding on what to fulfill for release the money for different activities. Secondary schools were rarely audited in the past four years. The audited schools report showed that the financial planning and utilization had a problem of proper financial management. The auditors also stated the bid laws as one which influenced the schools purchasing and financial management activities. For material bought or sold above 1500 birr need bidding. Schools face difficulties to sell or buy even stationaries and other materials as soon as they need.

From observations made in the secondary schools, the financial audit trend also indicated that there were no continuous auditing and follow up. The woreda auditors rarely conduct audits in the secondary schools under study.

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

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

5.1. Summary

The purpose of this study was to assess the status and challenges of financial resource management in Secondary schools of Oromia special zone surrounding finfinne. In order 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 bodies that are going to be involved in the study and methods to be used in this study were identified. Therefore, the study /tried to answer the following basic research questions.

1. What is the status of financial resource management in secondary schools of Oromia special zone surrounding Finfinne?
2. What are the major factors that hinder the management of financial resources in the Secondary Schools of OSZSF?
3. What are the practices of finance management in secondary schools of Oromia special zone surrounding Finfinne?
4. What are some of the possible actions that could be taken to improve financial resource management in secondary schools of Oromia special zone surrounding Finfinne?

In order to get data about the practice of financial management of the schools, questionnaires were used. And to get relatively more detailed information and to fill in the gaps which were not collected using questionnaires, interviews were also used. The data that were collected using questionnaire were organized into different tables and analyzed using frequency, percentage, mean and t test. The data gathered through questionnaires were analyzed and cross checked with response obtained through the interview. Document analysis were also made and helped in the analysis. Based on the analysis of the data, the following findings were obtained.

- The response obtained revealed that most of the school workers are males. Educational qualifications of the PTA and KETB members are grade 10 and 12 complete respectively. The school finance workers were not qualified one.

- With regard to status of financial resource management, secondary schools financial management status is low as this study revealed. The secondary school finances were not used to attain its intended goals. The school poorly used financial management guide lines to make school finance save from any maladministration and losses. According to the data obtained most of the schools were not actively adhered the laws in guide lines. Stakeholders were not actively participated in planning of school finance. In the planning process most of the schools were unable to plan collaboratively with their stakeholders. The schools were not regularly carrying out the financial practices and implementation reports to the staff members and student parents. Most of secondary schools did not give in schools trainings to foster school financial resource management practice. Most of the school administration and finance officres were not professional. The secondary schools financial resources were not utilized efficiently. The data gathered reveals that schools financial resources were used traditionally. The schools did not keep financial record properly. The income and expense documents were not sufficiently exist in the schools under study.
- Concerning major factors that hinder the management of financial resources, the school principal and stakeholders did not give serious attention when they prepare the school budget plan. The school principals only plan school finance. Secondary schools were not highly utilize the approved budget according to plan. The secondary schools in the study area were not used their budgets according to how they planned. There were times when the schools use only certain codes of finance. School budget were not totally released to secondary schools at the beginning of fiscal year. But, in some cases school budget were not released at the beginning of fiscal year. In most of the secondary schools the availability of financial materials such as receipts, vouchers, models. But, some schools had no expense receipts. Instead they were using an old model 6.
- Regarding practices of finance management, the School did not announce financial balance to the school community quarterly. This creates gap between the school and the community. Schools presents finance utilization report to woreda education office. With regard to financial reports, the school PTA and KETB did not regularly hear financial reports quarterly and annually. Budget summary were not posted on bill board quarterly. In most cases the school didn't report budget summary to the

community at all. This influenced their participation negatively. The school did not keep a record of all orders in place. In most schools some Payments were executed without full document and evidences.

- With respect to possible actions that could be taken to improve financial resource management, the result showed that all secondary schools under study had no continuous internal and external audit checks. The extents of internal audit check were low. Schools internal audit checks were not conducted monthly, quarterly and also low yearly. Secondary schools did not have clear financial auditing guidelines. Woreda finance offices were not conducted training for school personnel concerning financial resource management. All secondary schools had no documented copy which shows training on auditing school finance. Past four years audit report did not show good financial management. Most of the schools were not audited. The audited schools had problems in planning, keeping documents and following principles in the guidelines. The schools did not buy or sell few or smaller materials without bid, because of the bidding laws prevent more than 1500 birr direct sell or buy.

5.2. Conclusions

The major aspect of research in this study deals with the status of financial resource management, practices of finance management, major factors that hinder the management of financial resources, and possible actions that could be taken to improve financial resource management. Therefore, based on the findings of this study, the following conclusions were drawn:

1. The study has shown that most of the school workers are males. Educational qualifications of the PTA and KETB members are grade 10 and 12 complete respectively. The school finance workers were not qualified one
2. The study has indicated that the status of financial resource management was low. The responses obtained confirmed that school finance was not properly used to attain its intended goals and school finance did not meet the intended goals. The majority of the respondents claimed that the schools were not used financial management guide lines to make school finance save from any maladministration and losses. Most schools did not inform or communicate financial balance to school community. No financial balance of the schools posted on notice board or the copy left with in the schools

found. In schools trainings were not given to foster school financial management practice. The data obtained indicated that schools trainings to foster school financial management practice is at a preliminary stage, which needs a changing improvement in most secondary schools there are no trainings.

The secondary schools financial resources were not utilized efficiently. The data gathered reveals that schools financial resources were used traditionally. Schools used planned budgets with slight return. The highest administrative bodies of the school KETB know very little about the school budget plan and running budget. The schools keep financial record haphazardly. There were little detailed minutes of the administrative body. Income and expense were not properly registered on the ledger.

3. Concerning major factors that hinder the management of financial resources, school principal and stakeholders did not give serious attention when they prepared the school budget plan. Stakeholders did not get any relevant training on financial utilization and control. Trainings which were given concerning financial utilization control were limited one. Secondary schools were not highly utilize the approved budget according to plan. Most of the schools were unable to fully utilize the approved budget according to plan. Regarding to the availability of school financial materials such as receipts, vouchers, models most of them have, but some schools had no expense receipts. The school's budget plan preparation is not by professionalized personnel. In schools there are a limited number of qualified or professional finance workers. All secondary school were not hired the administration and finance coordinator.
4. The study found the practices of financial management was low. The responses obtained from respondents indicated that the school did not announce financial balance to the school community quarterly. This indicates that financial transparency and accountability is low at the secondary schools. This creates gap between the school and the community. Schools presents finance utilization report to woreda education office regularly. The school PTA and KETB did not hear quarterly and annual financial reports and comment it. With respect to Budget summary which is posted on bill board quarterly, the school in most cases didn't report budget summary to the community at all. This influenced their participation negatively.
5. In connection with possible actions that could be taken to improve financial resource management, the data obtained through questionnaire, interview and open-ended questions showed that lack of the external and internal audit checks, Most secondary

schools did not have clear financial auditing guidelines, Auditors or other finance office were not conducted training for school personnel's concerning audit. The audited schools had problems in planning, keeping documents and following guidelines. The responses obtained also indicated that, there are the problems in the law of bids.

5.3. Recommendations

Based on the findings and conclusion of the study, the researcher has forward the following suggestions to concerned bodies

1. For proper financial resource management schools should follow what set by the guide lines. School administration and woreda or town finance office should emphasize the use of finance properly and efficiently.
2. In order to solve the shortages of man power in audit offices woreda finance office should add the number of auditors in audit office and train the school administration and financial workers continuously.
3. Schools are expected to inform or communicate financial balance to school community monthly, quarterly and yearly. Schools should make transparency on budget plan and utilization. In order to enhance community participation in schools and increased income of schools there should be the involvement of stakeholders in planning school finance.
4. To fill the gaps in human power the WEO should assign qualified school finance worker and the administrative and finance coordinator.
5. The ministry of finance and economic corporation and Oromia finance and economic corporation should improve the law of bids in selling or buying materials.
6. Woreda finance office should conduct continuous follow up and monitoring in school finance. Schools should strength and implement internal auditing system in collaboration with the woreda finance office. The office should audit schools at least quarterly in accordance with the existing financial guidelines, regulations and principles of the ministry of finance and economic development.
7. Generally, for effective management of financial resources, it is suggested that creating awareness continuously in the form of on-job training for the school administration, teachers, and non-teaching staff regarding the financial management.

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7. APPENDICES

7.1. APPENDIX – I
HARAMAYA UNIVERSITY
POSTGRAGUATE PROGRAM DIRECTORATE
COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES
DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Items to be filled by PTA members and KETB members.

Dear Respondents

The purpose of this questionnaire is to collect data for the MA thesis study which attempts to investigate on the status and challenges of financial management in public general secondary school which is required for the partial fulfillment of masters of art in school leadership. The success of this study depends on your genuine response and the result of this study will help to give important recommendation on schools financial resource management to the concerned body. So you are kindly requested to give answers for the given questionnaires carefully and honestly.

Instruction

- A. No need to write your name.
- B. Please put “X” mark in the space provided for your answers given in a multiple choice form.
- C. Please give short answers in a space provided for questions that requires additional information.

Thank you in advance!

Part I**Back ground information**

1.1 Name of your school _____

1.2 Your current position _____

1.3 Sex Male Female 1.4 Age 20 years and below 21 – 30 years 31 – 40 years 41 years and above

1.5 Educational Qualification

Grade 10 complete Grade 12 complete Diploma BA/BSC/BED MA/MSC/MED

If Other (please specify) _____

1.6 Field of specializationManagement Accounting Educational planning and management

Other (please specify) _____

1.7 Years of service in current position in years1 – 5 6 – 10 11 – 15 16 – 20 21 – 25 26 and above **1.8 Total years of service in years**1 – 5 6 – 10 11 – 15 16 – 20 21 – 25 26 and above

Part I I

Please answer the following question by put “X” in box of your choice. **5:** represent very highly performed. **4:** represents highly performed. **3:** represents moderately performed **2:** represents low performed. **1:** represents very low performed.

1. Status of Financial Resource Management in secondary schools

No	Item	5	4	3	2	1
1	School finance is effectively and efficiently used to attain its intended goals.					
2	School finance officers are professionals					
3	There are income and expense voucher used in school					
4	School uses financial management guide lines effectively					
5	Stake holders actively participate in planning school finance.					
6	School is regularly carrying out the financial practices and implementation reports to the staff member and student parent.					
7	School inform or communicate financial balance to school community					
8	Short term training solve problems which existed in school finance					
9	Financial resources are utilized efficiently.					
10	School use all planned budgets without any return					
11	School administration and finance officers plan the budget of school.					
12	School keeps a record of all orders in place					

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

2. Who plan your school budget? Mention it briefly? _____

2. Major factors that hinder the management of financial resources

No	Item	5	4	3	2	1
1	school principal and stakeholders give serious attention when they prepare the school budget plan					
2	stakeholder (PTA and KETB) get any relevant training on financial control of the utilization in your school					
3	school highly utilize the approved budget according to plan					
4	budget released to your school at the beginning of fiscal year					
5	financial materials such as receipts, vouchers, models are available in the school.					
6	your school's budget plan preparation is by professionalized personnel					

1. What are the major factors that hinder financial management of your school?

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

3. Practices of finance management related issues

No	Item	5	4	3	2	1
1	School finance is effectively and efficiently used to attain its intended goals.					
2	school submit financial utilization report to woreda education office regularly					
3	PTA and KETB hear quarterly and annual financial reports.					
4	Budget summary is posted on bill board quarterly					
5	School record of all income and expenses on time.					

1. What do you think are problems in management of finance in your schools? (mention briefly)

2. What are the solutions for the problems mentioned on question 1?

3. Possible actions that could be taken to improve financial resource management

No	Item	5	4	3	2	1
1	External audit check School finance frequently					
2	Internal audit check school finance frequently					
3	school have clear auditing guidelines					
4	Short Training concerning audit given at school					
5	The past 4years audit report shows good financial management					

1. What are major actions that should be taken to improve financial resources?

7.2. APENDIX- II
HARAMAYA UNIVERSITY
POSTGRAGUATE PROGRAM DIRECTORATE
COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES
DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT
Interview Guide for Main Principals, and school accountant.

Dear Informant,

The objective of this interview questionnaire is to assess the status and challenges of financial resources in secondary schools of Oromia special zone surrounding finfinne. The information you are going to provide would be very important and valuable for the success of the study. Therefore, you are kindly requested to be honest and frank in responding all the interview questions you have asked. Be sure your responses will be confidential and used only for research purpose.

Part I. Profile of informants:-

1. Sex of the respondent_____.
2. Age of the respondent in years /_____/_____/yrs old.
3. Educational Level of the respondent: _____ .
4. Job position of respondent _____
5. Work experience (in years) _____
6. Marital Status of the respondent_____
- 7 .Name of the woreda where the respondent lives: _____

Part II

1. Is there adequate skilled man power to administer financial resources in your schools? If no, what are the challenges and solution?
2. In your opinion what are the critical challenges of financial management at your schools? What are the possible solutions to reduce the problems?
3. Is there administration and finance head at your school? If not why?
4. Who perform your school's budget plan preparation?
5. What problems of financing and implementation practices are observed in your school?
6. Is there the practice of internal and external auditing in your school? If yes how it is conducted?
7. Do secondary schools use financial management guide lines? If not why?

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

Interview Guide for Woreda Finance Officers and Auditors.

Dear Informant,

The objective of this interview questions is to assess the status and challenges of financial resources in secondary schools of oromia special zone surrounding finfinne. The information you are going to provide would be very important and valuable for the success of the study. Therefore, you are kindly requested to be honest and frank in responding all the interview questions you have asked. Be sure your responses will be confidential and used only for research purpose.

Part I. Profile of informants:-

1. Sex of the respondent_____.
2. Age of the respondent in years /_____/_____/yrs old.
3. Educational Level of the respondent: _____ .
4. Job position of respondent _____
5. Work experience (in years) _____
6. Marital Status of the respondent_____
- 7 .Name of the woreda/town where the respondent lives: _____

Part II

1. In your opinion what are the critical challenges of financial management in secondary schools of your woreda/towns? What are the possible solutions to reduce the problems?
2. Has your office ever organized and executed training program on financial management for secondary schools of the woreda/ town? If not why?
3. Who is responsible for secondary school's budget plan preparation?
4. Would you give training on financial management issues for secondary school finance officers?
5. Is there the practice of internal and external auditing in secondary schools of your woreda/town? If yes what are problems encountered?
6. Do secondary schools use financial management guide lines? If not why?
7. Is there adequate skilled man power to administer financial resources in secondary schools? If no, what are the challenges and solution?

7.3. APENDIX -III

Instrument prepared for Document Analysis

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

1. Name of school _____

2. Staff type and size in the school:

A. Teachers by sex: Male _____ Female _____ Total _____

B. Supporting Staff: Male _____ Female _____ Total _____

No	Item	Yes	No
1	All expenditures are sufficiently documented		
2	All internal income is sufficiently documented		
3	The financial statement of your school is audited regularly by an independent auditor		
4	Documented of internal auditor check		
5	Budget implementation reports are consistent with plans		
6	Payment is executed always based on full documents and evidences		

7.4. APPENDIX -IV
YUUNIVARSIIITII HARAMAYAA
DAAREKITOREETII BARNOOTA DIGRII LAMMAFFAA
KOLLEEJII BARNOOTAA FI SAA YINSII AMALAA
MUUMMEE KAROORA BARNOOTAA FI HOOGGANSAA

Gaafiilee GMB fi BBLG tiin guutamu

Kabajamoo

Kaayyoon gaafiilee kanaa qorannoo barnootaa digrii lammaaffaa mata duree sadarkaa fi gufuuwwan bulchiinsa maallaqa mana barnootaa sadarkaa 2ffaa hooggansa mana baruumsaan hojjetamuuf kan funaanamuu dha. Milkaa'inni qorannoo kanaa deebii isin deebistan irratti kan hundaa'ee fi firiin qorannichaa yaada fooyya'iinsaa bulchiinsa maallaqaan jiru qaama ilaaluuf eeruu dha. Kanaafuu gaafiilee kennaman ofeegannoon fi amanamummaan akka guuttan gaafadha.

Qajeelfama

- A. maqaa barreessuun hin barbaachisu.
- B. kan filattaniif mallattoo "X" kaa'aa.
- C. iddoo duwwaa kenname irratti deebii gababaa barreessi.

Galatoomaa!

Kutaa I**Odeefannoo Dhuunfaa**

1.1 maqaa mana baruumsaa _____

1.2 iddoo amma irra jirtu _____

1.3 **saala** Dhiira Dhalaa 1.4 **umurii** 20 gadi waggaa 21 – 30 waggaa 31 – 40 waggaa 41 oli

1.5 Sadarkaa Baruumsaa

Kutaa 10 kutaa 12 Dipiloomaa BA/BSC/BED MA/MSC/MED

Kan biroo (haa ibsamu) _____

1.6. SipeshaalayzashiinManaajimeentii Qabiinsa herregaa /accounting Educational planning and management

Kan biroo (haa ibsamu) _____

1.7 tajaajila iddoo amma jirtanitti waggaan1 – 5 6 – 10 11 – 15 16 – 20 21 – 25 26 oli **1.8 Tajaajila waliigalaa waggaan**1 – 5 6 – 10 11 – 15 16 – 20 21 – 25 26 oli

Part II

Iddoo filannoo kee fuula duratti mallattoo “X” kaa’i. **5:** baayyee sirritti raawwatame. **4:** sirritti raawwatame. **3:** giddugalessaan raawwatame **2:** gadi aanaa raawwatame . **1:** baayyee gadi aanaa raawwatame.

1. Sadarkaa bulchiinsi maallaqaa mannen barnootaa

No	Item	5	4	3	2	1
1	Galiin mana baruumsaa galma barbaadameef sirriitti oolaa jira.					
2	hojjetootin herregaa mana baruumsa kan ogummaa herregaan leenji’an.					
3	Mana Baruumsaa naga’ee galii fi baasii ni qaba					
4	Mana Baruumsaa qajeelfama herregaa sirritti fayyadama.					
5	Galii Mana Baruumsaa karoorsuu keessatti dhimmamtootin sirritti hirmaatu.					
6	Manni baruumsaa raawwii herrega mana baruumsaa maatii barattootaa fi barsiisotaaf ni gabaasa					
7	Manni baruumsaa madaallii galii fi baasii hawaasa ni beeksisa.					
8	leenjiin qabiinsa herregaa irratti ni kennama					
9	Manni baruumsaa Qabeenya maallaqa seeraan fayyadame.					
10	Mana Baruumsaa qarshii ramadameef hunda osoo hin deebisin itti fayyadamee jira.					
11	Baajeta mana baruumsaa bulchiinsa mana baruumsaa fi hojjetaa herregaatu karoorsa.					
12	Qabiinsi galmee herregaa jiru gaariidha					

1. Mana baruumsaa keessanitti rakkooleen raawwii herregaa irratti mul’atan maal fa’a??

2. Baajeta mana baruumsa keessanii eenyutu karoorsa? Sirritti haa ibsamu.

2.Sababaawwan gurguddoo bulchiinsa qabeenya maallaqa mana baruumsaa danqan

No	Item	5	4	3	2	1
1	Karoora baajeta mana baruumsaa qopheessuu keessatti dura bu'aan fi dhimmamtootin sirritti xiyyeefannoo ni kennu.					
2	Mana baruumsaa keessanitti dhimmamtootin too'annoo maallaqaa irratti leenjii argatanii jiru.					
3	Mana Baruumsaa baajeta mirkanaa'e haala karooraan sirritti fayyadama.					
4	Baajetin mana baruumsaa jalqaba bara baajetaa irratti gadi dhiifama.					
5	Meeshaaleen herregaa kan akka naga'eeffannoo, voocharii fi moodewwan mana baruumsaa ni jiru.					
6	Karoorri baajeta mana baruumsaa kan qophaa'u ogeessa ogummaan leenji'eeni					

1. Sababaawwan gurguddoon bulchiinsa maallaqaan walqabate maal?

2.Rakkooleen gabaasa maallaqaan walqabatan maal fa'a?

3. Muuxannoo bulchiinsa maallaqaa manneen barnootaa

No	Item	5	4	3	2	1
1	Maallaqin mana baruumsaa galma karoorfameef sirriitti oolaa jira					
2	Mana Baruumsaa sad.2 ^{ffaa} gabaasa fayyadama herregaa waajjira barnootaaf yeroo mara ni gabaasa.					
3	Koreen GMB fi BBLG gabaasa herregaa kurmaanaa fi waggaa ni dhageefatu.					
4	fayyadama herregaa mana baruumsaa kurmaanan ni maxanfama.					
5	Galii fi baasiin mana baruumsaa hundi ni galmaa'a					

1. Mana baruumsaa keessan keessatti rakkooleen bulchiinsa maallaqaan walqabatee jiran maal? ibsi

2. Rakkoolee gaafii lffaa irratti caqasteef kan furmaata ta'u maal?

3. Bulchiinsa qabiinsa maallaqaa fooyyessuuf tarkaanfiiwwan fudhatamuu qaban

Lak.	Gaafiilee	5	4	3	2	1
1	Odiitiin ala yeroo yeroon ni gaggefama.					
2	Odiitiin keessaa yeroo yeroon ni gaggefama.					
3	Manni baruumsaa qajeelfama odiitii ifa ta'e ni qaba.					
4	Leenjiin gaggabaaboon odiitii ilaalichisee ni kennama.					
5	Odiitiin waggoota afran darbanii qabiinsa maallaqaa gaarii agarsiisu.					

1. Odiitii mana baruumsa keessatti rakkoowwan qunnaman maal fa'a?
