

**PRACTICES AND CHALLENGES IN FINANCAL RESOURCE
MOBILIZATION AND UTILIZATION IN GEVERNMENT
SECONDARY SCHOOL OF EAST SHOA ZONE, OROMIA REGIONAL
STATE**

MA THESIS

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**Practices and Challenges in Financial Resource Mobilization and Utilization
in Government Secondary Schools of East Shoa Zone, Oromia Regional
State**

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ACRONYMS AND ABBREVIATIONS

ESDP	Educational Strategic Development Plan
ETP	Education and Training Policy
FDRE	Federal Democratic Republic of Ethiopia
IJSRE	International Journal of Scientific Research in Education
KETB	Kebele Education and Training Board
MoE	Ministry of Education
MEFF	Macro -Economic and Fiscal Framework
MoFED	Ministry of Finance and Economic Development
SNNPR	South Nation, Nationalities Peoples Region
PTA	Parent Teachers Association
USAID	United States Agency for International Development
UNESCO	United Nations Educational Scientific and Cultural Organization
UPE	Universal Primary Education
WEO	Woreda Education Office
WETB	Worada Education and Training Board

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Practices and Challenges in Financial Resource Mobilization and Utilization in Government Secondary Schools of East Shoa Zone, Oromia Regional State.

Menberu Sileshi

ABSTRACT

The purpose of this study was to assess the practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa zone, Oromia regional state. For this study, descriptive survey research design was employed to gather both quantitative and qualitative data. The participants of the study were 60 department heads, 20 school leaders, 10 PTA members, and 5 school accountants. The participants were selected among five secondary schools of East Shoa Zone by purposive sampling techniques and availability sampling techniques. Questionnaires, interview, and document analysis were used as instrument of data collection. The quantitative data were analyzed by using descriptive statistics (frequency, percentage, mean and average mean,) and inferential statistics (t-test). In addition to that the qualitative data that were obtained from interview and document analysis were analyzed in words. The major findings indicated lack of qualified persons in the area. Knowledge, skill and experience gaps were major problems in financial resource mobilization and utilization practices in the study area. On top of that, lack of training, absence regular auditing, and lack of transparency on the budget planning were other constraints in financial resource mobilization and utilization of the secondary schools. Based on the findings the following conclusions were drawn. Incompetent finance personnel and school principals of employee on the position led the schools not to be successful in their financial resource mobilization and utilization. Absence of participation of stakeholder also affected the utilization of financial resources and the contribution of stakeholders to increase the educational finance. Lack of transparency inhibits the contribution of stake holders in the schools. Irregular auditing hinders schools' not to be effective in financial resource mobilization. To improve this problem, Woredas Education Office should impose the schools' leaders to participate stakeholders in schools financial resource allocation , School principals and PTA members should motivate stakeholders in order to participate in the financial mobilization and utilization activities and create harmonious relationship, Woreda education office finance expert should facilitate experience sharing between secondary schools of principals, school finance personnel and PTA committee on budget plan preparation and implementation systems ,Woredas Education office planning personnel, finance office auditors and high school supervisors should make consistent monitoring and supervision; and give technical support to school leaders. PTA committee members should follow the school financial resource and take immediate corrective measures to improve problems that will encounter in actual work at school level, all concerned bodies, such as the Oromia Educational Bureau, and the Woreda Education Office being together should improve capacity problems of schools financial personnel through short and long term training, so as to achieve the objectives of educational sector development program practically.

1. INTRODUCTION

This chapter deals with the introductory part of the study. It covers the background, statement of the problem, research questions, objectives of the study, significance of the study, delimitation of the study, definition of key terms.

1.1. Background of the Study

Education is a fundamental instrument in the poverty alleviation process of a country. It is highly essential for economic growth and eradication of poverty (World Bank, 1995). Education is necessary for the development of the country's socio-economy, help to solve problems of societal need through appropriate direction and policy. Recognizing education as an investment and performing educational activities requires human, material and financial resources. In this connection educational activity cannot be successfully run without supporting by adequate financial provision.

In order to enhance educational activities, sound financial base is necessary. School system should mobilize and utilize the human and non-human resources to achieve objectives and fulfill educational needs of students in particular and the community in general. Financial resources are significant resources often assumed to be a part of physical capital. It is actually the basis for the utilization and maintenance of all other types of resources. Without strong financial base it will be difficult to produce the right type of goods and services in desirable quality and quantity (IJSRE, 2010).

A major challenge is the inadequacy of educational financing and inappropriate usage of the budget. From a review of the available literature and observations of the researcher's personal experience, there is a problem in effective and efficient mobilization and utilization of financial resource in secondary schools of the study area. However several problems remain unsolved with regard to the budget preparation, execution, and control in schools of study Woreda. Therefore, this research focuses on investigating currently existing practices and challenges in financial resource utilization and mobilization of secondary schools budget. There is no other study that has been conducted on the issue of utilization of finance in education in East Shoa zone government secondary schools. This study tries to examine the

practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa zone and to identify the mechanisms of filling the gap to enhance the government secondary school goals by proper mobilization and utilization of financial resource.

1.2. Statement of the Problem

To enhance quality education, it is mandatory to make sure that the required finance is obtained on time and the existing financial resources should be utilized properly in schools. Education system needs adequate financial resources, so as to implement its plan. Inadequate facilities, insufficient manpower training, overcrowded classrooms and insufficient access of technology like computers and internet accesses are obviously cited as some of basic indicators for the low quality of education. There is a strong need to create transparent system in schools that clearly indicates the sources of finance as well as its mobilization and utilization.

According to Candoli (1984) states schools' capability of mobilizing and utilizing financial resources obviously contributes much to the success of the teaching-learning processes. This is to mean that effective and efficient mobilization and utilization of schools financial possibly will lead to achieve school goals. However, inappropriate or poor mobilization and utilization of financial resources are likely lead to failure. Supporting the above idea, MoE (2002) has remarked that sufficient budget allocation and proper utilization of the educational budget for the intended purpose is critical issue.

It is stated that the financing of education must be efficient and appropriately utilized to attain equity and quality of education. Some principals and school government bodies' are placed under pressure to manage their schools' financial resources. The success of any educational program is depends on how schools manage and utilize their financial, material and equipment effectively and efficiently (UNESCO, 2013). However, inappropriate and poor financial utilization practices of in schools are likely lead to failure of quality education.

According to the researcher's view, mobilization and utilization of finance is almost always problematic in schools under question. All budget preparation has to be paid attention it should deserve .However, this activity of budget mobilization and utilization which is the very first

task in budget process, does not seem to be carefully planned and organized in all of the schools. Other problems are also likely to result from: Lack of participation of concerned bodies in budget process, transparency, and lack of clear and consistent procedures to be followed to prepare budget at school level. There is also Lack of clear guideline to allocate required budget and budgeting system on which budget decisions are made. According to Tediwos Lera (2014) states that, absence of inexperience and lack of qualification of financial personnel in schools under question also contribute to poor accounting and internal control system.

Implementation capacity is key instrument to guide the development process. However, inefficient utilization or implementation of the scarce financial resources tends to be the major problem of the education system, particularly in East Shoa zone. This is based on the researcher's personal and professional experiences of serving as a teacher, leader and supervisor in the study area. The woreda educational offices and schools are expected to utilize the budget properly for the intended purposes and report their performance to the relevant executive bodies. However, several problems remain unsolved with regard to the budget preparation, execution, and control in schools of study zone. Therefore, this study focuses on investigating currently existing practices and challenges in financial resource utilization and mobilization of government secondary schools of East Shoa zone.

1.3. Research Questions

Based on the above stated problems, the researcher formulated the following research questions;

1. What are the sources and ways of allocation of educational finances in the government secondary schools?
2. To what extent do stakeholders participate in the mobilization and utilization of finance in the government secondary schools?
3. To what extent is the utilization of budget in the school follow the plan ?
4. How is educational finance resources audited and monitored in the schools?

5. What are the challenges in financial resource mobilization and utilization in the secondary schools?

1.4. Objectives of the Study

1.4.1. General objective

The general objective of this study was to assess the practices and challenges in effective mobilization and utilization of financial resources in government secondary schools in East Shoa zone.

1.4.2 Specific objectives

With the above general objective, the study was attempted to focus on the following specific objectives to :

1. Assess the sources of educational finance in East Shoa zone government secondary schools.
2. Examine level of stakeholders' participation in planning and implementation of budget in East Shoa zone government secondary schools.
3. Identify the challenges in planning financial resources in East Shoa zone government secondary schools.
4. Examine level of educational financial resources are audited in East Shoa zone government secondary schools.
5. Pinpoint challenges of financial mobilization and utilization in East Shoa zone government secondary schools.

1.5. Significance of the Study

This study was focused on the practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa zone, Oromia regional state. The researcher hopes that the findings of the study are used as a baseline or preliminary information source for schools particularly to East Shoa zone government secondary schools.

It give relevant information about the situation of financial mobilization and utilizations in government secondary schools, create awareness to the concerned government authorities in taking corrective measures in the utilization of secondary schools budget. Findings of the study could be used as a base for those who are interested to conduct a detailed and comprehensive study on such similar topics. In addition to this, the research may empower planners, budget allocators, and policy makers to be aware of the problems in the zone in mobilizing and utilizing finance in the government secondary schools.

1.6. Delimitation of the Study

The study is delimited geographically to the five government secondary schools of East Shoa zone Oromia regional state. This is because manageability of the study in terms of resources, time, cost and other constraints. There are 11 woredas and 27 government secondary schools in East Shoa zone. These schools are located in dispersed areas, so it is not possible to include all in the research. Therefore, it were delimited to only 5 woredas (Lume, Ada'a, Adama, Bora and Bosat) from each woredas 5 government secondary schools (Koka, Ude, Awash Melkasa, Bora and Bosat) were selected.

Financial management is very wide to make it manageable and hence the study was focus on the current practice and challenges in financial resource mobilization and utilization of the three years (2014- 2016) budget in terms of time. In fact the study excluded the school grant budget, because the way of allocation and rule and regulation is different from other school budget. The researcher chosen the above mentioned research area because of his previous knowledge of the study area.

1.7. Limitations of the Study

It is obvious that research work can not totally free from limitation. Hence, some limitations were also observed in this study. One apparent limitation was that most of the secondary school leaders, department head and PTA members were busy and had no enough time to respond to questionnaires and interview. Some of them who have enough time were also unwilling to fill in and return the questionnaire as per the required time. Another limitation was lack of contemporary and relevant literature on the topic, especially on Ethiopian

condition. There is acute shortage of books or lack of updated related literature in the area. In spite of these shortcomings, however, it was attempted to make the study as complete as possible.

1.8. Operational Definition of Key Terms

The key terms in this study refers to:

Allocation:-Distributing (Dividing) a sum of money in various ways to full fill the teaching learning activities.

Finance: - The management of money, a science which is concerns itself with levying and applications of revenue in the secondary schools.

Financial Mobilization:-refers to enlistment of the secondary school finance to perform school plan.

Financial Planning: - a planned pattern of revenues and expenditures to achieve educational goals over a specified period of time.

Financial Utilization:-use educational finance properly depend on the school financial plan

Participants:-a person who takes part in secondary school financial mobilization and utilization

PTA: - the association of parents and teachers which organized for over all controls school work especially responsible on financial management.

Secondary schools: – are schools that offer formal education from grades 9-10

Stakeholders:-families, students, teachers and non-teaching staff who are participants in the teaching and learning processes in the school

1.9. Organization of the Study

The study was organized into five chapters. The first chapter of the study covers the introduction that includes statement of the problem, objectives of the study, justification and significance, the scope and the limitation of the study. The second chapter deals with the

review of related literature. In this chapter different theories and assumptions concerning principles; challenges of financial resource mobilization and utilization is discussed. It also exposed the various thought entertained by different scholars in the area of conducts challenges. The third chapter describes the research methodologies. In the fourth chapter the collected information or data is described and analyzed. The conclusion and recommendation part is presented in the fifth chapter. At last, bibliography, appendix and questionnaire are annexed.

2. REVIEW OF RELATED LITREATURE

The aim of this section was to provide the brief review of related literature to the study undertaken. It deals with the concept financial utilization and mobilization, theoretical framework of school finance planning, accounting and auditing of financial resource in secondary schools context.

2.1. Concept of Financial Resources

According to International Journal of Scientific Research in Education (IJSRE, 2010) resources are the basic tools necessary in the effective performance of tasks and for the growth and development of human organizations. Financial resource is a significant resource often assumed to be a part of physical capital. It is actually the basis for the procurement, utilization and maintenance of all other types of resources. Without a strong financial base, it will be difficult to produce the right types of goods and services in desirable quantity and quality. Since the human economy is a monetary economy, the availability of funds in any organization or institution is vital to its productive process and the quality of its product and service (IJSRE, 2010).

Resources are assets only to those who can identify and effectively employ them for the purpose of achieving clearly defined objectives. This is because resources alone cannot yield additional wealth. They must be drawn upon and put to judicious use to enable them to increase wealth or productivity. 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.

Also it was indicated in the same journal that educational resources have been classified into four groups and include: (a) physical resources such as school plants, classrooms, offices, recreational facilities and the entire school ground; (b) material resource including institutional aids, stationeries, education plans, objectives and prescribed methodology; (c) human resources (both teaching non- teaching staff);and (d) financial resources made up of all monetary input into the education system directed towards the achievement of specified educational objectives .

Good knowledge and the appropriate utilization of these major classes of resources are vital in the achievement of effectiveness in the resource management in the school system, especially in the present context of global economic crises and a consistent decrease in the federal monetary allocation to education. The school manager must be well informed of the existence of education resources and know when to collect and use such resources.

2.2. Decentralization and Participation in Financial Resources Utilization

2.2.1. Decentralization of financial resources in education

According to UNESCO (2006), as cited in Thomas (2011) 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.

Mubana (1992) 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 (Tegegne and Kassahun 2004; Meheret, 2006, Thomas, 2010) a decentralized educational system, the community 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. As indicated in Thomas (2011) according to (UNESCO, 2010) in general, decentralization financing of education is more common in developing countries than in developed countries. This can be as verification that developing countries, which often lack sufficient funding for education, try to decentralize education in order to increase the financial responsibility of education to the community and to the parents.

The intensification of decentralization to woreda level has controlled to strengthening of woreda level education institutions. It also provides opportunities to strengthening local governance, increases of sense of accountability, and broadens the participation of communities. Efforts have been made to build the capacity of the woreda offices particularly woreda education office through intensive training organized in the areas of educational planning and management, financial management, auditing and procurement. It is also noted that schools and parent student teachers associations need build their capacity before more responsibility could be given in the area of financial management Allen and Thomasi (2001).

2.2.2. Participation of stakeholder in financial resources utilization in education

According to Help Age International (2008) the process of budget preparation, approval, implementation, and review needs the participation of various stakeholders. It is through participation that people's perspectives can be brought to the attention of policy makers. It also allows citizens to hold the government accountable, to identify weaknesses in a budget, to build consensus, and to mobilize the community effectively to meet a budget target. Participation in a budget process is not a luxury; it is rather a basic right all citizen. It allows members of the community to raise issues of importance to them and, hence, influence budget allocations.

It also allows different layers of government to know the most urgent unmet demands of the community. By doing so the government and the community can mobilize resources, provide more equitable distribution of budgetary allocations (without discrimination based on gender,

ethnicity, region, rural/urban, and vulnerable groups) and effectively spend the resources. Thus to ensure efficient provision and more equitable distribution of budgetary allocations participation is inessential ingredient in the budget process to ensure efficient provision and more equitable distribution of budgetary allocations. In many countries, however, the general absence of information on budget issues, especially in non-technical formats, has seriously hindered the effort of nationals and local organizations to participate in discussion on the distribution of public resources. However, the ability of civil society to participate in the budget discussion is dissatisfied by legal, intuitional, and political barriers.

As a result, many agencies attempt to define what they mean by participation in their own context. World Bank (1997) defines participation as it is a process through which stakeholders influence and share control over development initiatives and the decision and resources which affect them. It is the process whereby all those with an interest play an active role in decision making, and in consequent activities which affect them, USAID (1997) also defined as it is the active engagement of partners and customers in sharing ideas, committing time and resource, making decisions and taking action to bring about a desired development objective. In all above cases, participation is sharing of activities, make decisions, resources and responsibilities in a certain intervention. Basically, participation is sought to make development intervention successful by using local knowledge, institutions, materials and labor resources and scientific knowledge cited in (Thomas, 2010).

2.2.3. Financial resource utilization in education

According to Help Age International (2008) the answerability of decision makers and implementers with regard to budgetary processes at the formulation, approval, implementation and performance review stages to those whose interests are affected by their actions or inactions. Resources mobilized for expenditure come basically from three sources: taxes, external aid and external borrowing. Taxes come directly from the people and aid is given to the government on behalf of the people of Ethiopia. Loans are raised in the name of the population and the whole population will be responsible for repaying them. Thus, the money the government is spending is not its own but belongs to everyone. This means the government should be accountable not only for how it use up these resources also for budget outputs and outcome. This makes accountability an important ingredient in a budget process.

Equality and inclusiveness mean ensuring opportunities to maintain and improve the wellbeing of diverse groups in any given social or political setting, in terms of budgetary allocations. Budgets should also be governed by the principles of equity and inclusiveness without discrimination. Budget allocations should be fair and just, and should redound to all citizens equally, without discrimination based on gender, ethnicity, social class, age, geography, etc. in particular, vulnerable sectors of society should not be discriminated against in a budget (Help Age International, 2008).

2.3. Community Participation and Source of Educational Finance

2.3.1. Community participation in education

In Ethiopia, the MoE in its ESDP-II (2002) community participation is one of the strategies that shall be promoted to achieve the set goal. During ESDP-I Conductive situations were created for the community to work in close cooperation with schools. As a result, there are now indications that a significant shift has been observed in this area during the last few years. A sense of ownership is observed and there are strong evidences from current practices that communities are actively participating in the management and administration of schools. As demand for education is increasing, school committees are assuming greater role in the improvement of their schools (MoE, 2010)

Woreda Education and Training Boards will be strengthened and shall be required to provide appropriate decision-making and follow up, and to initiate motivating programs at woreda level. Moreover, community organization like women's associations, youth associations and others, which are operating in the community shall have roles in enhancing the enrollment of girls and quality of education and shall serve as experience sharing forums (ESDP-III, 2005).The success of schooling depends, to a large measure upon the value that communities attach to education. Where education is highly valued and actively sought, the mission and goals of the school are shared and supported by the community.

Therefore, schools shall take the lead to involve the community through initiating activities that demonstrate the community underlying interest in the role and functions of schools. Hence, community discussions, meetings, parental education and training can result in the community assuming greater responsibility for its own welfare and development. Training

parents as to how to assist and encourage their children after school, at home, contributes to the quality of education. Awareness creation activates will, therefore, increase commitment of the communities that can lead to the desired educational objectives at all levels. Head teachers play a pivotal role in maintaining healthy relationship between the schools and the communities. They are responsible for creating trust between the parents, community and the school. Discharging this responsibility shall require special skills on the parts of the head teachers in school management and human relations. On-the-job training programs shall also be developed and implemented for the head teachers to achieve this goal (ESDP-II, 2002).

2.3.2. Sources of Educational Finance

Finance for the educational system comes from different sources. The major ones are public and private sources. The funds derived from these two sources are called public funds and private funds respectively (Melaku, 2010).

Public/ Government Funding

Public funding of education system varies according to the structure of governance of certain country. On this basis, the education system can be fully financed by single level of government central, regional or local or by combination of the two or more of these government levels (Melaku, 2010).

Private Funding

In many countries private contribution constitutes a major factor in financing education. The contributions (monitory or material) may be direct, indirect voluntary or involuntary. (Melaku , 2010) identify the major groups of private contributors to education as follows:

A. Families:- families pay for tuition , registration, examination and other purposes. Expenditures for purchase of school uniforms, books, instructional supplies and materials and for transportation are among the “hidden” costs for families in the education of their children. Besides these obligatory expenses, some families can contribute resources to education institution in different forms, for instance wealthy parent loan money to school system.

B. Local community: Local community may cover capital expenditures when the government takes the community to cover recurrent expenditure or vice versa. For instance communities can contribute land, labor and material to build or maintain school buildings. They can also contribute by housing teaching staff and by topping up their salaries.

C. Corporations and business firms: Government can enact laws that direct corporation and business firms to participate in financing and provision of education services.

D. Voluntary agencies: Such local and external sources as religious or charitable organizations, private associations and foundations and international organizations can be called up to assist in financing and provision of education

E. Self-help (internal income): Educational institutions can also be encouraged to generate income to self-finance some of their educational activities.

It can be said that private education/ sector is a substitute for public education sector of financial burden which can be measured in terms of what it would cost to convert the private institutions in to public ones and to support entirely the future growth in government school.

In addition to government financing which is domestic source, external sources mentioned above under voluntary agencies play an important role in financing education. These sources may take the form of assistance and loan. Financial or material aid to education particularly for developing countries plays significant role for expanding education and to minimize disparities among different geographical region and gender (Mebrat, 2002).

2.4. Strengthening Financial Systems and Purchasing Procedure in School

Chapman and Arnold (2004) stated that to carry out effective purchasing of materials, all the concerned individuals in the organization are to be participated and followed the purchasing procedures. The finance and Economic Development bureaus financial administration proclamation no. 57/1996 that requires schools to submit their internal incomes, which they had not utilized, should be amended to make the financial administration of schools viable and effective.

Apart from controlling that schools have properly utilized the budget allocated to them, it is not proper to force them to return revenues, which had not been utilized. In addition, the Woreda should give resource and financial management training to directors, members of the parent student Teacher Association and staff of schools finance section. Regional Finance and Economic Development Bureaus, Regional Education Bureaus, woreda finance offices and Woreda education offices have the responsibility to organize various awareness-raising forums to facilitate the implementation of this guideline for educational financial organization (MoE 2002).

Although schools carry out the purchase of equipment and services in accordance with the directive issued by the government, if donors and creditors forward compelling terms, the purchase would be made in pursuant to the agreement made between the government and these parties. When schools, before the actual procurement, make a purchasing requisition, the items to be procured would be classified according to their quantity. The woreda would make major purchases, while the schools would undertake minor procurements. Major purchases would have the opportunity to get price discount as they are made in much quantity. (The purchasing committee would be formed according to the objective reality of the educational institutions accountable to the woreda, the Zone and the region). (MoE,2002).

2.5. Capacity Development for Improved Financial Utilization

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

At the woreda level, planners lack competencies in data collection and analysis, projection and simulation. The pool system for the management of financial resources at the woreda level also requires competencies in the preparing a budget and planning ahead of time to ensure the necessary supplies and equipment for schools are delivered before the beginning of the school year. As they are the actors who are the closest to the kebeles and schools –being responsible

for training kebele education officers; recruiting, training and developing teacher and head teachers; and supporting the kebele offices –they need skills in planning data collection, reporting and supervision (Oulai,D.2011).

2.6. Concepts, Processes and Monitoring of the Budget

2.6.1. Concept of budget

Budget is defined as a planned pattern of revenues and expenditures to achieve educational goals over a specified period of time (Jordan *et al.*, 1985).Budget is financial plan of total admission money and expenditures. It is based upon a means of implementing a plan created by an enterprise to meet the program of the enterprise in educational finance. A budget can also be considered as a plan of financial operation incorporating an estimate proposed expenditures for a given period (usually one fiscal) year or purpose and the proposed means of financing them.

Budgeting is an instrument of educational planning and control. Budgeting ensures that the required resources will be available at the right time and the right amount to be able to complete proposed actions and accomplish planned objectives.(Ayalew,2001) In education the plan could include a curriculum plan, a plan for human resource development, in-service training program, community education program, or perhaps the plan for major project.

2.6.2. Processes of budget

According to help Age International (2008) the school needs to prepare a budget since it has to plan the extent of its expenditure and revenue. In most cases, the available revenue for school is limited compared to the demands for funding, although it varies from school, in most circumstances there is a gap between revenue and expenditure. School cannot finance all the activities that need expenditure. They have to decide what they can do within a given time and available revenue, and this is made possible by preparing a budget. No school can afford to make unplanned decisions on expenditure and revenue.

By citing Condoli (1984) Abebaw (2006) indicated that some of the benefits of budgeting as that it is useful to establish a plan of action for the future; it requires an appraisal of past activities in relation to planned activities; it necessitates the establishment of work plan; it

necessitates for seeing expenditure and estimating revenues; it requires orderly planning and coordination throughout the organization; it establishes a system of management control and it serves a public information system. A budget also has another benefit to the school. It enables the government to analyze its expenditure and revenue in light of its overall objectives. Hence, budget could also indicate whether the school is moving in accordance with its overall economic objectives or not (Help Age International, 2008).

2.6.3. Monitoring of budget

Individual budget managers are responsible for ensuring that financial planning is carried out effectively and efficiently. Outside the Spending Review process budget managers should ensure that all proposals with resource implications (or other financial considerations) are cleared with their finance teams in line with the guidance on finance included in the section on the “Roles and involvement of finance. Help Age International (2008). As cited Help Age International (2008) good financial management should ensure that the following conditions are met. Staff charge of delegated budgets. Both for administration costs and program expenditure, have clear guidance on the size of the budgets, what they may be used for and how far they can be varied.

Specific authority is obtained for expenditure beyond the approved purposes of the delegated budget (even if the amount can be contained within the budget). Actual expenditure is monitored against budgetary provision and corrective action taken if necessary. A budget process needs to be governed by principles such as participation, transparency, accountability, equity and inclusiveness. These are the ideals but not all budgets follow them. Each budget system should be considered in terms of these standards. The same source (Help Age International, 2008) identified that there are four stages in the budget process/Cycle at any level of jurisdiction.

These are budget preparation (drafting/design process), budget approval and appropriation (legislative process), budget execution (implementation process), and budget control (performance monitoring- audit and evaluation process). In the first stage, the budget preparation is the 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

requirement and submit it to the central agency. The central agency is responsible for summarizing and consolidating the national budget and finally presenting it before the council of ministers and/ or parliament.

2.7. Ethiopia's Budget Allocation and Auditing Process

Budget preparation is guided by a document known as the Macro-Economic and Fiscal Framework (MEFF) prepared by MoFED. Regional bureaus formulate regional education policy and strategies. They also administer and manage primary and secondary education, junior colleges, technical and vocational college and teachers training institutes. The zone education office plays the roles of coordination, supervisions and provides technical and professional assistance to lower levels of the education system (Ministry of education service delivery in an efficient, effective and responsive manner, The WEO is structures and organized with its own manpower. MoFED (2008).

The Woreda education service involves the education sector and community representatives like KETBs and PTA members in the woreda and other actors outside the woreda. The main participants in the delivery of education services at woreda level are the communities, regional and zonal bodies, private organizations, sectorial offices and the woreda administration through the provision of general guidelines and technical supports (MoFED, 2008). The ESDP-I attempted to put into action the 1994 education policy, which included a sector plan, backed by a consortium of donors, designed to enhance enrolment, particularly in primary schools, decentralization, and community empowerment.

ESDP II was launched in 2002/3 and will run to 2004/5. An annual joint review process evaluates progress against performance milestones. The ESDP action plan stressed that greater institutional capacity at all levels is the first priority of the program. Regions especially will concentrate on capacity building in the initial period of ESDP, especially in the areas of educational administration, procurement, financial management material. Head teachers and officials at all levels will be given training in education management, and a reporting and monitoring system will be put in place to facilitate their accountability.

2.7.1. Monitoring and evaluation budget strategy

Monitoring: Monitoring is a systematic and continuous process of collecting and using of information for the purpose of management and decision-making. It is an activity, which assesses whether project inputs are being delivered, are being used as intended (to create outputs), and are having the initial effects as planned. It therefore, represents an exhaustive and regular examination of the resources, outputs and results of a project. Monitoring is an internal project activity, an essential part of good management, and therefore, an integral part of day to day activity.

So, monitoring is a tool to identify strengths and weaknesses and provide the people responsible for the project with sufficient information to make the right decision at the right time to improve its quality (MoFED, 2008). Monitoring involves: establishing indicators of efficiency and effectiveness; setting up systems to collect information relating to these indicators; collecting and recording information; analyzing information and using information to inform day-to-day management.

Evaluation

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

In general, evaluation involves examining the relevancy and the objectives that wanted to be reached; assessing the progress towards what is to be achieved; looking at the strategy of to be implemented; looking at how the plan works (effectiveness and efficiency); assessing sustainability factors, and drawing lessons for the design of future implementation of the plan.

Therefore, the main purpose of monitoring and evaluation system is to ensure a clear basis for decision-making, empowerment, accountability, greater focus on achievement of results and promotion of institution learning and knowledge sharing.

Moreover, detailed information is needed for day-to-day management on utilization of resources, implementation of planned activities according to schedules and production of planned outputs. Generally speaking, a quality review should be adequate, relevant, accurate, timely, and useful. Problems encountered in the implementation of activities can be resolved through mutual discussions at the Annual education conferences held between the regional Bureaus and federal ministry of Education and through other relevant meetings.

In the Serbia, for instance, the Treasury is responsible for keeping a record of all transactions executed from the treasury single account. In this treasury ledger, there is a full record of all payments according to an organizational, functional, and source of financing classification. In addition to the treasury ledger, first-line budget –users are required to with regard to Ethiopia, the head of each public body keeps financial records for the responsibilities of the public body, in a form directed by MoFED. It is also required to provide monthly reports showing the financial transactions of public body and close its accounts and report to MoFED within three months after the end of the fiscal year

2.7.2. Auditing school budget and reporting

Auditing School Budget

Auditing is the verification of the accuracy and completeness of the financial records of the organization and the appraisal of the legality, efficiency, and effectiveness of the financial management of the organization. In similar way it is a crucial instrument for monitoring and controlling of budget implementation as well as the essential part of the system of accountability and oversight in that it ensures compliance of operations with regulations, rules and procedures (Millichamp,2002). Therefore, auditing of accounts is compulsory and necessary to avoid errors of commission, compensate errors, and falsified errors (Chalam, 2003). According to Tilahun (2010) Audit in the public sector has the important function of giving the ultimate decision-makers (parliament and government) and or citizens` regular assurance of the quality of reports of how taxpayers` money has been spent, and the

management of assets and liabilities under public control (Allen and Tommasi, 2001) Nowhere in the world is the relationship between auditor and audit an easy one. Within government administrations those activities which are secret or politically sensitive are most likely to expect exemption from, or special treatment in, the conduct and reporting of outside audits (Millichamp, 2002).

Small number of highly sensitive data has to be omitted or information has to be generalized before reporting publicly Chadwick (2002) states that each public body is required to close and submit its account to the office of federal auditor general within three months from the end of the fiscal year. It also submits to the house of peoples` Representatives the audit report together with its performance report of the period within one month from the receipt of the last year audit inspection report.

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).

Auditing would be carried out in the woreda to make sure that the planned activities and the finance utilization have been carried out in accordance with the finance rules and regulations. Accordingly, the woreda education office auditor would undertake an audit on the utilization of the finance allocated to the woreda educational activities at the end of every quarter of the year. Auditors of the woreda finance and Economic Development office would also carry out auditing twice a year, i.e. during half of the year and at the end of the budget year the regional auditors would also carry out auditing at the end of the budget year. On the basis of the audit reports, necessary corrective measure would be taken by pertinent government bodies (MoE, 2002).

Reporting utilization of school budget

Reporting is the procedure, which is permitted to clear and purposeful communication between school administrators, education office and the public with regard to the financial affairs of the school district (Samoff,1999).There are two bodies of reporting. The first is internal reporting which is made for those responsible bodies in the school (teachers, students and personnel) and the second for public (PTA, KETB and families) or government (education office) to inform the financial plan and its implementation with respect to the educational objectives based on accounting and auditing (Nieman and Bennett,2002).

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

According to MOE (2002) Schools would prepare their reports and get it evaluated along with the kebele Education and Training Management Board and submit the reports to the woreda education office within five days after the end of the quarterly year. The Woreda education office would compile the schools reports along with its report and get them evaluated by the woreda education and training Management Board. The office, then, would present the final draft of the report to the Woreda Council, the Zone Council and the Regional Education Bureau within the first 15 days of each quarterly year.

3. RESEARCH DESIGN AND METHODOLOGY

This chapter discusses about research methodology that was employed to achieve the objectives of the study. It includes research design, data sources, sample and sampling techniques, instrument of data collection and methods of data analysis.

3.1. Description of the Study Area

According to 2015/16 East Shoa Zone Education office report, East Shoa zone is one of the 18 zones of Oromia Regional state in Ethiopia. It is formed for the economic, social and political wellbeing of the society in the zone .The administrative center of this zone is located in Adama town. The zone includes eleven woredas and bordered in the East by West Hararge zone, in the West by West Shoa zone Oromia Regional state, in the South by SNNP regional state and in the North by Amahara and Afar Regional states.

Oromo people are the largest ethnic group in the area. The community in the woredas speaks Afan Oromo and practice Oromo culture. The climatic condition of the area is temperate (weyinadega) and hot (kolla) and the weather condition is good for people's life. In the Zone, investment and industrial expansion are widely seen. In general, the economic activities of the area depend on trade, agriculture, investments, factories work, government employment and labor works.

3.2. Research Design

In this study, descriptive survey design was employed. This design was employed due to its appropriateness for the nature of the topic, which needs wider description, investigation of facts and information related to it and complement to it. This design helps to describe the states of affairs in the present time to report what has happened or what is happening. Because, it is appropriate to get an exact description of the current status and/or immediate past of a given phenomenon (Kothoric 2004). Qualitative and quantitative data was collected in order to show the situations as they exist at that time.

3.3. Sources of Data

To collect reliable information, the researcher used primary sources of data. Primary data was collected from department heads, school leaders (principals, supervisors, and education office financial expert), PTA members and accountants were included as sources of data.

3.4. Population, Sample Size and Sampling Technique

3.4.1. Population

This study was conducted in the East Shoa zone government secondary schools. There are 11 woredas divided into 4 clusters and 27 government secondary schools in the Zone. The populations of this study was 324 department heads, 60 school leaders (27 principals, 11 supervisors and 22 woreda financial experts), 135 PTA members, 27 school accountants in the total schools. Totally there were 546 respondents in the study area.

3.4.2. Sample and sampling techniques

Out of 11 woredas, five of them were selected by cluster sampling technique because to give equal chance for all woredas in the zone. From 27 government secondary schools in the zone, the researcher selected five secondary schools by using simple random sampling techniques namely Lume, Ada'a, Adama, Bora and Bosat are selected. Regarding to schools Koka Ejersa secondary school from Lume, Ude Secondary school from Ada'a, Awash Malkasa secondary school from Adama woreda, Bora secondary school from Bora woreda and Bosat secondary school from Bosat woreda were selected by using simple random sampling technique

Respondents were included in this study by selecting 60 (100%) department heads, 5 (100%) school accountants, 5 (100%) supervisors, 10 (100%) education office financial experts and 5 (100%) principals were included in this study by using availability sampling techniques. 10 (40%) PTA members were selected by using purposive sampling

Table1. Population, Sample Size and Sampling techniques.

Woreda	School	Participants	popula tion	Sample size		Sample technique
				No	%	
Lume	Koka Ejersa	Dep't heads	12	12	100	Availability
		Principals	1	1	100	Availability
		Supervisors	1	1	100	Availability
		PTA members	7	2	29	purposive
		Accountants	1	1	100	Availability
		Finance Expert	2	2	100	Availability
Ada'a	Ude	Dep't heads	12	12	100	Availability
		Principals	1	1	100	Availability
		Supervisors	1	1	100	Availability
		PTA members	7	2	29	purposive
		Accountants	1	1	100	Availability
		Finance Expert	2	2	100	Availability
Adama	Awash Malkesa	Dep't heads	12	12	100	Availability
		Principals	1	1	100	Availability
		Supervisors	1	1	100	Availability
		PTA members	7	2	29	Purposive
		Accountants	1	1	100	Availability
		Finance Expert	2	2	100	Availability
Bora	Bora	Dep't heads	12	12	100	Availability
		Principals	1	1	100	Availability
		Supervisors	1	1	100	Availability
		PTA members	7	2	29	Purposive
		Accountants	1	1	100	Availability
		Finance Expert	2	2	100	Availability
Bosat	Bosat	Dep't heads	12	12	100	Availability
		Principals	1	1	100	Availability
		Supervisors	1	1	100	Availability
		PTA members	7	2	29	Purposive
		Accountants	1	1	100	Availability
		Finance Expert	2	2	100	Availability
Total			120	95	79.2	

3.5. Instruments of Data Collection

Both quantitative and qualitative data were collected by using different data collecting instruments like questionnaire and interview. The instruments were employed to collect primary and secondary data that help the researcher to get reliable and valid data.

3.5.1. Questionnaire

As primary data gathering tool, questionnaire was prepared based on the review of related literature and basic questions raised. Open and close-ended questionnaire was employed. Once the same kind of questionnaires for focus groups were prepared, they were given to the advisors for comment and approval. The questionnaire had three parts: The first section was about biographic information of the participants, the second section is about the five rating scale responses and the final is open ended types of item.

A five point rating scale was used to obtain closed-ended data from respondents. However, sometimes the researcher cannot guess all the possible responses that the respondents might make. Therefore, it was necessary to use open-ended questionnaires. Hence, at the end of the close-ended questions few open-ended items were included in order to raise the quality of data that were collected through close-ended questions. The advantages of using both closed-ended and open-ended questionnaires is that respondents have the freedom to state their own feelings and perceptions to answer adequately in all detail he/she likes, not restricted to the choices provided by the researcher (Kothari, 2004)

The close ended questionnaire is preferred as it simplifies the data analysis process since it saves time and money, often easier for a respondent to answer, the answers are standards, easier to code, analyze, compare from person to person and often can be coded directly from the questionnaire. Finally, questionnaire was disseminated to the sample respondents for final data gathering to department heads, supervisors, principals and education office expert, a total 80 respondents were selected for the response. From among the total respondents, 60, 5, 5 and 10, department heads, supervisors, principals and education office experts respectively.

3.5.2. Interview guide

In qualitative study, interview is one of the tools used for data collection. In this study, interview was undertaken in the form of person-to-person encounter using semi-structure questions. Interview guide was prepared for PTA members and accountants. On the top of using close-ended and open-ended questionnaires, 5 semi-structured interview questions were prepared by the researcher to gather relevant information from the respondents. The semi-structure questions were prepared for a total of 15 respondents of which 5 were accountants, and 10 PTA members.

The reason for using semi-structure interviews is to get relevant information that could permit the exploration of issues which might be too complex to investigate through questionnaires. To help respondents understand the interview clearly and respond to it without language barriers, the questions were first prepared in English language and then translated into Afan Oromo. The responses were recorded by taking notes after the researcher gets permission from the respondents.

3.6. Validity and Reliability

Having the validated instrument, pilot testing was carried out at Kersa secondary school, which is purposely-selected government secondary school from non-sampled schools and questionnaires were disseminated for 30 respondents.

3.6.1. Reliability

Reliability refers to the repeatability or stability and consistency of test scores of instruments. The researcher checked reliability of instruments by using similar question two times on the same respondents at different time at Kersa secondary school and checked the result. The result of two occasion was show very similar and above 0.05. To check the data reliability Cronbach Alpha was used to test with 30 individuals. Accordingly, based on the pilot study the Cronbach's coefficient alpha measure are 0.893, 0.856, 0.913, 0.878, and, 0.959, respectively for 2.1 to 2.5. The overall Cronbach's coefficient alpha measure for the instrument is found to be 0.980.

3.6.2. Validity

Validity was used to check the questionnaire validity .Validity refers the credibility or believability of the study or the development of sound evidence to demonstrate the test interpretation matches its objectives.

3.7. Procedures of Data Collection

Qualitative and quantitative data for the research study was collected through the use of multiple instruments. First, the researcher made discussion with the school principals and representatives of the education offices to get permission by explaining the importance of this research. The researcher then made face to face contact with respondents to inform them about the purpose of research and how to complete the questionnaire and distribute the questionnaire papers for department heads, principals. Supervisors and education office expert and collected filled in questionnaires.

The researcher conducted interviews with accountants and PTA members. Lastly, the researcher reviewed the school finance documents starting from finance guideline to finance report by the help of accountants.

3.8. Methods of Data Analysis

The goal of data analysis is to describe accurately what happened in the data and what is the main problem of financial mobilization and utilization in the research area. So both qualitative and quantitative data analyses methods were employed in order to answer the research questions and to attain the objectives of the research. The quantitative data was analyzed by employing descriptive statistical tools such as; frequency, percentage, mean and average mean. These statistical tools were used to analyze various characteristics of sample population. Moreover, inferential statistics namely t-test was employed to identify whether there were statistical significance differences between the response of teachers and school leaders on the questionnaires.

The t-test was used at the level of significance difference $\alpha=0.05$ levels to infer the significant difference between the responses of department heads and school managers group. Cronbach

Alpha was analyzed by the statistics packages for social sciences (SPSS) version 20 software program. Qualitative method of data analyses was also employed for analyzing feedbacks obtained using open ended interview and document analysis.

3.9. Ethical Considerations

Ethics refers to any set of rules or guidelines or human direction on the part of the researcher that direct the appropriate treatment of people participating in the research. In planning a research project involving human participants, it is important to consider the ethical issues suggested by scholars such as Ritchie and Stephen (2006). The following efforts have been made. The researcher informed the participants about the process of data gathering. Furthermore, the researcher tried to treat them with respect. The researcher kept the promise that every care would be taken to ensure that none of the information collected would cause any difficulties or harm on them.

4. RESULT AND DISCUSSIONS

This chapter deals with the presentation and analysis of data gathered through questionnaires, interviews and document review. The first section reports on the background characteristics of the study participants. The second presents the analysis of data that make up the central part of the study. Questionnaires were distributed to 60 department heads, 20 school leaders. Among the distributed questionnaires, 60 (100%) of department heads, 20 (100%) school leaders were filled and returned. In addition to these, 10 PTA members and 5 school accountants were interviewed.

4.1. Characteristics of Respondents

Description of the characteristics of the respondents provides some basic information about the sample population involved in the study. Hence, this part contains general characteristics of respondents. The data obtained regarding the sex, age, academic status, service in their service year were summarized in table 2 and 3 below.

Table 2. Characteristics of respondents by sex and age

No	Variab les	Categories	Respondents' Group			
			Department heads		School leaders	
			F	%	F	%
1	Sex	Male	53	88.3	16	80.0
		Female	7	11.7	4	20.0
		Total	60	100	20	100
2	Age	20-25	9	15.0	2	10.0
		26-30	27	45.0	6	30.0
		31-35	16	26.7	8	40.0
		36-40	5	8.3	3	15.0
		above 40	3	5.0	1	5.0
		Total	60	100.0	20	100.0

F=No of respondents

Regarding sex, out of the total respondents 53 (88.3%) of department heads and 16 (80%) of school leaders were males; and 7(11.7%) of department heads and 4 (20%) of school leaders were females. As the sex matrixes shows, the participation of respondents in the financial resource mobilization and utilization practices was dominated by males.

Concerning age, out of the total respondents 9 (15%) and 2 (10%) of department heads and school managers respectively were found between the age range 20 and 25 years old, 27(45 %) of department heads and 6 (30%) of school managers were found between the range 26 and 30 years old, 16 (26.7 %) of department heads and 8 (40%) of school leaders were found between the range of 31 and 35 years and 5 (8.3 %) of department heads and 3 (15%) of school leaders were found between the range 36 and 40 years old. On the other hand, only 3 (5%) of department heads and 1(5%) of school leaders were above 40 years. One can observe from the above data, that the majority of teachers and school leaders were found between the age of 26 and 35 years.

Table 3. Characteristics of respondents by qualification, experience and specialization.

No	Variables	Categories	Respondents' Group			
			department heads		School leader body	
			F	%	F	%
1	Qualification	BA/BED/BSC	60	100	19	95
		MA/MED/MSC	-	-	1	5
		Total	60	100	20	100
2	Experience	1-10	39	65.0	5	25.0
		11-20	17	28.3	6	30.0
		21-30	3	5.0	2	10.0
		Above 30	1	1.7	7	35.0
		Total	60	100.0	20	100.0
3	Specialization	Educational	2	3.3		
		management			2	10.0
		Natural science	28	46.7	6	30.0
		Pedagogical science	-		1	5.0
		Social science	16	26.7	7	35.0
		Language	14	23.3	4	20.0
		Total	60	100	20	100

Regarding to educational status of the respondents, out of the total respondents 60 (100%) department heads and 19 (95%) school leaders were first degree holders. In advance, 1 (5%) of school leaders was second degree holder. This shows that the position of school managers especially principals and supervisors required second degree with the necessary qualification and skills as the MoE standard stated, but all department heads

are first degree holders and qualified to secondary school teachers standards.

Regarding to total work experience of respondents, out of the total respondents 39 (65%) of department heads and 5 (25%) of school leader groups were in between 1 and 10 years of services. 17 (28.3%) of department heads and 6 (30%) of school leaders services were in between 11 and 20years. 3 (5%) of department heads and 2 (10%) of schools leaders work experiences were in between 21 and 30 years. However, 1 (1.7%) of the department heads and 7 (35%) of the school leaders work experiences were above 30 years. This shows that the majority of both respondents' work experiences were between 1 and 10 years.

4.2. Financial Resource mobilization and utilization in the Secondary School

The practice of financial resource mobilization and utilization is the main task to be accomplished in the teaching- learning processes and to assure quality education in the schools. In the financial resource mobilization and utilization practices many stakeholders were involved in the schools to mobilize and utilize financial resources. To know the practices of financial resource mobilization and utilization in the secondary schools, different questions were raised to respondents. The responses of respondents were analyzed by using mean, average mean and t-test in the table 4 below

Table. 4. Sources and ways of educational finance allocation

No	Items on sources and ways of educational finance allocation from	Respondent group	N	Mean	Average Mean	sig.2-tailed	t-value
1	Community contribution	dep't. heads	60	3.77	4.06	.08	-1.76
		School leaders	20	4.35			
2	Students fee	dep't. heads	60	1.90	1.77	.26	1.12
		School leaders	20	1.65			
3	Internal in come	dep't. heads	60	2.25	2.00	.10	1.62
		School leaders	20	1.75			
4	Woreda education office	dep't. heads	60	1.85	1.82	.85	.18
		School leaders	20	1.80			
5	The community contributes to school in finance.	dep't. heads	60	3.88	4.01	.36	-.91
		School leaders	20	4.15			
6	Community contributes to school finance in kind.	dep't. heads	60	2.17	2.03	.26	1.2
		School leaders	20	1.90			

NB. Strongly Disagree (1) $1 \leq 1.49$, Disagree (2) $= 1.50-2.49$, undecided (3) $= 2.5-3.49$, Agree (4) $= 3.50-4.49$ and Strongly Agree (5) $= 4.5-5.0$. and degree of freedom 87, critical value $= 1.99$

As shown in table 4 item 1, respondents were asked to rate their levels of agreement on the main sources of financial resources in their school are Community contribution. Out of the total respondents, the mean value of 3.77 and 4.35 were found for department heads and school leaders respectively with average mean value of 4.06 which indicates agreement. In addition to this, the computed t-test value (1.76) was found less than critical value (1.99) with p-value 0.08 which is greater than $\alpha=0.05$ at $df= 87$ which shows that there is no statistically significant difference among the groups. This means that both groups of respondents answered agree on the main sources of financial resources in their school is Community participation. Similarly, one of PTA member revealed that:

Community contribution is the main financial sources in our school. Because, community contributes finance regularly once in a year. School activities like purchasing teaching learning materials, salary of guards and other support staffs are covered by community contribution .Generally if the community contribution stopped teaching learning also became difficult.

Therefore, it can be concluded that the main sources of financial resources in the school is community contribution. The above finding is supported by MoE in its ESDP-II (2002) community participation is one of the strategies that shall be promoted to achieve the set goal.

As it can be seen from table 4 item 2, department heads and school leaders were asked to give their opinion whether the main source of financial resources in their school is student's fee. Out of the total respondents responded with the mean value of 1.90 and 1.65 department heads and school leaders respectively, with the average mean value of 1.77 showing disagreements. In addition to this, the computed t-test value (1.12) was found less than critical value (1.99) with $p=0.26$ which is greater than $\alpha=0.05$ at $df= 78$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents agreed in their responses that, students' fee are not the main financial source in their school. Therefore, it can be concluded that the students' fee is not the main source of financial resource in the school.

According item 3 table 4, respondents were asked to answer whether the main source of financial resources in their school is internal income. From the total respondents, department heads and school leaders replied with the mean value 2.25 and 1.75 respectively with the average mean value of 2.00 showing disagreement. Besides to this, the computed t-test value (1.62) was found less than critical value (1.99) with $p=0.10$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents agreed in their responses that, internal income is not the main source of income in their schools. In addition to this, the document analysis result supports the above findings. Therefore, it can be concluded that the internal income is not the main source of financial resource in the school.

According to (MoE,2002) 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.

As it can be seen from table 4 items 4, respondents were asked to answer whether the main source of financial resources in their school is worada education office. From the total respondents, department heads and school leaders replied that the mean value 1.85 and 1.80 respectively with the average mean value of 1.82 showing disagreement. In addition to this, the computed t-test value (0.18) was found less than critical value (1.99) with p-value 0.85 which is greater than $\alpha=0.05$ at $df= 87$ shows that there is no statistically significant difference among the groups. This indicates that both department heads and school leaders replied that worada education office is not main sources of financial resources in their school. One of the accountants revealed that

Worada education office has less financial contribution to our school and the contribution is not in cash it is in kind like paper, chalk, duster, pen and other stationary materials. These materials are not purchase on time and not depend on the school needs.

Similarly, the documents analyses result shows that worada education office contribute to school in kind like paper, chalk, and pen. In general, it is possible conclude that the worada education office is not the main sources of financial resources in the school. . Melaku (2010) states that the education system can be fully financed by single level of government central, regional or local or by combination of the two or more of these government levels

As it is shown in item 5 of table 4, respondents were requested to rate the level of agreement of their responses on the contribution of community in their schools. Out of the total respondents 3.88 and 4.15 department heads and school leaders responded agree respectively with average mean value of 4.01. Besides, the computed t-test value (0.91) was found less than critical value (1.99) with $p=0.36$ which greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statistically significant difference between the two groups. Both groups replied agrees in their responses for the item which states the community contributes to school in terms of finance.

This implies that department heads and school leader groups responded that the main participation of stakeholders is in terms of financial contribution. The above finding is supported by Mitsue (1999), Thomas (2010) states that a decentralized educational system, the community 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.

As it is shown in items 6 of table 4, respondents were requested to rate the level agreement of their responses on the contribution of community in their schools. Out of the total respondents 2.17 and 1.90 department heads and school leaders responded disagree respectively with average mean value of 2.03. Besides, the computed t-test value (1.20) was found less than critical value (1.99) with $p=0.26$ which is greater than $\alpha=0.05$ at $df=87$ indicates that there is no statistically significant difference between the two groups. Both groups replied disagree for the item community contributes to school finance in kind. This implies that department heads and school leader groups responded that the community contribution to school is not in kind. All the interview result also supported the above idea.

In general community contributes to school finance in cash. According to Melaku (2000), the expansion of educational systems and provision of quality education in schools are greatly influenced by the amount of financial contribution available to education, and by the extent to which the available financial resources effectively and efficiently mobilized and utilized

4.3. Stakeholders Participation in Finance Mobilization and Utilization

Table 5. Level of stakeholders participation in finance mobilization and utilization

No	Items	Respondent group	N	Mean	Average Mean	sig.2- (tailed)	t-value
1	The PTA members participate in the preparation of annual budget.	dep't. heads	60	2.22	2.18	.82	.21
		school leaders	20	2.15			
2	The school regularly informs stakeholders on allocation of school annual budget	dep't. heads	60	2.12	1.96	.18	1.34
		school leaders	20	1.80			
3	School principal and stakeholders give serious attention to prepare the school budget plan.	dep't. heads	60	2.33	2.36	.85	.19
		school leaders	20	2.40			
4	PTA members have got relevant training on financial mobilization and utilization.	dep't. heads	60	2.03	1.86	.17	1.36
		school leaders	20	1.70			

NB. Strongly Disagree (1) $1 \leq 1.49$, Disagree (2) $= 1.50-2.49$, undecided (3) $= 2.5-3.49$, Agree (4) $= 3.50-4.49$ and Strongly Agree (5) $= 4.5-5.0$ and degree of freedom 87, critical value $= 1.99$

As it is shown in the item 1 of table 5, respondents were asked to rate their levels of agreement on the PTA members participate in the preparation of annual budget. Out of the total respondents the mean value 2.22 and 2.15 of department heads and school leaders responded disagreement respectively with the average mean value of 2.18. In addition to this, the computed t-test value (0.21) was found less than critical value (1.99) with p-value 0.82 which is greater than $\alpha=0.05$ at $df= 87$ shows that there is no statistically significant difference

among the groups. This means both groups of respondents answered disagree on the idea participation of PTA members on the preparation of annual budget. Similarly, two of PTA members explained that:

Most of the time school budget plan was prepared by school principals without participation of the responsible stakeholders. The efficient implementation of the plan is depends on the participation of stockholders during the plane process .Because, if they (stakeholders) well informed they participate on the implementation.

The document analysis result shows the above idea. Therefore, it can be concluded that PTA members are not participate in the preparation of school annual budget plan and school budget plan preparation was not followed the procedures of budget planning. The above finding is negated with literature; Help Age International (2008) participation is the level of involvement of all stakeholders/ actors in the budget process, directly or through legitimate intermediaries. The process of budget preparation, approve various stakeholders. It is through participation that people's perspectives can be brought to the attention of policy makers. It also allows citizens to hold the government accountable, to identify weaknesses in a budget, to build consensus, and to mobilize the community effectively to meet a budget target. Participation in a budget process is not a luxury; it is rather a basic right all citizen. It allows members of the community to raise issues of importance to them and, hence, influence budget allocations, implementation, and review need the participation.

As it can be seen from item 2 of table 5, department heads and school leaders were asked to give their opinion whether school is regularly informs to stakeholders on allocation of school annual budget. Out of the total respondents the mean value 2.12 and 1.80 of department heads and school leaders responded disagreement respectively with the average mean value of 1.96. In addition to this, the computed t-test value (1.34) was found less than critical value (1.99) with $p=0.18$ which is greater than $\alpha=0.05$ at $df= 78$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents answered disagree on the idea school is regularly informs to stakeholders on allocation of school annual budget .The two of accountants explained that

The school is collected finance from the parents, but they did not inform them about the implementation of collected budget. Parents always complain on the implementation budget .On the other side principals complain on the participation of the stakeholders.

Therefore, it can be concluded that school not regularly inform to stakeholders on allocation of school annual budget. According to Niman and Bennett,(2002).There are two bodies of reporting. The first is internal reporting which is made for those responsible bodies in the school (teachers, students and personnel) and the second for public (PTA, KETB and families) or government (education office) to inform the financial plan and its implementation with respect to the educational objectives based on accounting and auditing.

As it can be seen from items 3 of table 5, respondents were asked to answer whether the school principal and stakeholders give serious attention to prepare the school budget plan .From the total respondents department heads and school leaders replied disagreement, with the mean value 2.33 and 2.40 respectively with average mean value of 2.36 showing disagreement. Besides to this, the computed t-test value (0.19) was found less than critical value (1.99) with $p=0.85$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statically significance difference between the two groups. This means principal and stakeholders not give serious attention to prepare the school budget plan. One of PTA members state that

The school principal and PTA members are not give attention to the plan, because they don't analysis the privies plan during planning and not flow plan processes .The school principal plane within three or four days without participation of stakeholders..

In general, it is possible conclude that school principal and stakeholders not give serious attention to prepare the school budget plan. The data gathered from document analysis support the above findings. Therefore, schools were not followed the guidelines properly as pre finance rules.

According to items 4 in table 5, respondents were asked to answer whether the PTA members have got relevant training on financial mobilization and utilization. From the total respondents,

department heads and school leaders replied with the mean value 2.03 and 1.70 respectively with respect the average mean value of 1.86 showing disagreement. Besides to this, the computed t-test value (1.36) was found less than critical value (1.99) with $p=0.17$ which is greater than $\alpha=0.05$ at $df=87$ shows that there is no statistically significance difference among the groups. Both department heads and school leaders indicate that PTA members have not got relevant training on financial mobilization and utilization. Two of PTA members state that:

Financial processes needs qualified person. So, There is an urgent need to training school principals, and PTAs around financial utilization and mobilization because; they didn't take enough training in relation with financial utilization they were taken a one day orientation at the beginning of the year.

So there is lack of competence on the financial responsible body. According to MoE (1994 E.C) states that Regional Finance and Economic Development Bureaus, Regional Education Bureaus, woreda finance offices and Woreda education offices have the responsibility to organize various awareness-raising forums to facilitate the implementation of this guideline for educational financial organization.

4.4. Utilization of budget according to plan

Table 6. Practices of budget utilization according to plan

No	In school there is	Respondent group	N	Mean	Average Mean	sig.2-tailed	t-value
1	Unplanned purchase or expenditure occur	dep't. heads	60	3.78	3.96	.23	-1.20
		School leader	20	4.15			
2	Utilizes the approved budget according to plan	dep't. heads	60	2.12	2.01	.51	.66
		S/ leaders	20	1.90			
3	Overutilization trend of budget	dep't. heads	60	2.40	2.12	.06	1.87
		S/Leaders	20	1.85			
4	Underutilization trend of budget	dep't. heads	60	4.05	4.02	.86	.17
		School leaders	20	4.00			
5	Your school is guided by school budgetary calendar	dep't. heads	60	2.02	2.21	.22	-1.21
		school leaders	20	2.40			
6	Conducts bi-annual budget plan performance review	dep't. heads	60	2.32	2.16	.26	1.13
		school leader	20	2.00			

NB. Strongly Disagree (1) $1 \leq 1.49$, Disagree (2) $=1.50-2.49$, undecided (3) $=2.5-3.49$, Agree (4) $=3.50-4.49$ and Strongly Agree (5) $=4.5-5.0$, degree of freedom 87, and critical value $=1.99$

As it can be seen table 6 item 1, respondents were asked to rate their levels of agreement on whether unplanned purchase occur in their school. Out of the total respondents department heads and school leaders responded with the mean value 3.78 and 4.15 respectively with the average mean value of 3.96 showing agreement. In addition to this, the computed t-test value (1.20) was found less than critical value (1.99) with $p=0.23$ which is greater than $\alpha=0.05$ at $df=78$ indicates that there is no statistically significant deference between the two groups.

This means both groups of respondents answered agree on the unplanned purchase or expenditure occur in their school. One of accountant states that:

Most of the purchasing activities of schools' are made through a decision passed by school committee. When the schools' in needed of purchasing materials, principals presented the requirement of materials to the schools' committee. Then, the committee made discussion on the issued to approve without following the purchasing procedures and most of the time purchasing occurs intentionally.

The document analysis result also supports the above idea. This confirms that schools purchase was not in line of planned.(Ayalew,2001) states that budgeting ensures that the required resources will be available at the right time and the right amount to be able to complete proposed actions and accomplish planned objectives.

As it can be seen from table 6 item 2, department heads and school leaders were asked to give their opinion whether the utilization of approved budget according to plan. Out of the total respondents, department heads and school leaders responded with the mean value 2.12 and 1.90 respectively with average mean value of 2.01 showing disagreement. In addition to this, the computed t-test value (0.66) was found less than critical value (1.99) with $p=0.51$ which is greater than $\alpha=0.05$ at $df=78$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents answered disagree on the school utilized approved budget according to plan. The interview result also shows that budget implementation is not in the line of budget planned. In general, it is possible to concluded the school not utilizes the approved budget according to plan.

As it can be seen from table 6 items 3, respondents were asked to answer whether over utilization trend of budget in their school. From the total respondents, department heads and school leaders replied with the mean value 2.40 and 1.85 respectively with average mean value of 2.12 showing disagreement. Besides to this, the computed t-test value (1.87) was found less than critical value (1.99) with $p=0.60$ which is greater than $\alpha=0.05$ at $df=78$ degree of freedom indicates that there is no over utilization trend of budget in their school.

As it can be seen from table 6 items 4, respondents were asked to answer whether there is underutilization trend of budget in their school. From the total respondents, department heads

and school leaders replied with the mean value 4.05 -and 4.00 respectively with average mean value of 4.02 showing agreements. Besides to this, the computed t-test value (0.17) was found less than critical value (1.99) with $p=0.86$ which is greater than $\alpha=0.05$ at $df= 87$ indicated that there is underutilization trend of budget in their school. One of PTA member states that

There was lack of management skills among school principals and Parent-Teachers Association. When a teacher is promoted to be a school principal; in most cases such a teacher does not undergo any additional training to prepare him for the management role. He thus learns on the job (more like trial and error). The same case applies to members of the Parent-Teachers-Association. Because of these the school budget plan is not utilize effectively.

The document analyses also show the underutilization of budget. So any one can conclude the school finance is underutilization due to lack of awareness of concerned body specially PTA members. Allen and Thomasi (2001). also noted that schools and parent student teachers associations need build their capacity before more responsibility could be given in the area of financial management .

As it is shown in item 5 of table 6, respondents were asked to rate whether school is guided by school budgetary calendar or not. Out of the total respondents, department heads and school leaders indicates with the mean value 2.02 and 2.40 respectively with average mean value of 2.21 indicates disagreement. In addition to this, the computed t-test value (1.20) was found less than critical value (1.99) with p-value 0.22 which is greater than $\alpha=0.05$ at $df= 87$ shows that there is no statistically significant difference among the groups. This means both groups of respondents answered disagree on the school is guided by school budgetary calendar .Therefore, it can be concluded that school is not guided by school budgetary calendar.

The above finding is supported by Help age International (2008) the answer ability of decision makers and implementers with regard to budgetary processes at the formulation, approval, implementation and performance review stages to those whose interests are affected by their actions or inactions.

As it can be seen from table 6 items 6, respondents were asked to rate their levels of agreement on their school conduct bi-annual budget plan performance. From the total respondents, department heads and school leaders replied with the mean value 2.32 and 2.00 respectively with average mean value of 2.16 showing disagreement. Besides to this, the computed t-test value (1.13) was found less than critical value (1.99) with $p=0.26$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no conduct bi-annual budget plan performance. Therefore, it can be concluded that school is no conduct bi-annual budget plan performance in the school.

Ayalew (2001) states that budgeting is an instrument of educational planning and control. Budgeting ensures that the required resources will be available at the right time and the right amount to be able to complete proposed actions and accomplish planned objectives

4.5. Auditing and Monitoring Practices of educational practice resources

Auditing is a crucial instrument for monitoring and controlling of budget implementation as well as the essential part of the system of accountability and oversight in that it ensures compliance of operations with regulations, rules and procedures (Millichamp, 2002). Having this in mind, questions were presented to the respondents. The responses of respondents' analyzed by using mean, average mean and t-test in the table 7 below

Table 7. Response on audit and monitoring practices of educational finance resources

No	Items	Respondent.	N	Mean	Average Mean	sig.2-tailed)	t-value
1	Internal auditing activity is accomplished frequently in my school.	Dep't. heads School leaders	60 20	2.10 2.05	2.07	.82	.22
2	External auditing is carried out once in a year in my school	Dep't. heads School leaders	60 20	2.15 2.35	2.25	.36	-.91
3	Efficient and effective budget implementation that can be ensured by financial auditing is carried out in my school	Dep't. heads School leaders	60 20	2.00 1.55	1.77	.13	1.51
4	The school deposits cash collected in bank	Dep't. heads S/ leaders	60 20	4.12 4.55	4.33	.10	-1.62
5	All the money is collected by legal receipt and it can be ensured by financial auditing	Dep't. heads School leaders	60 20	3.70 3.95	3.82	.42	-.80

NB. Strongly Disagree (1) $1 \leq 1.49$, Disagree (2) = $1.50-2.49$, undecided(3) = $2.5-3.49$, Agree(4) = $3.50-4.49$ and Strongly Agree(5) = $4.5-5$. and degree of freedom 87, critical value = 1.96

As it is shown in item 1 of table 7, respondents were asked to rate their levels agreement whether internal auditing activity is accomplished frequently in their school. Out of the total respondents, the mean value 2.10 and 2.05 of department heads and school leaders indicates disagreement respectively with average mean value of 2.07. In addition to this, the computed t-test value (0.22) was found less than critical value (1.99) with p-value 0.82 which is greater than $\alpha=0.05$ at $df= 87$ shows that there is no statistically significant difference among the groups. This means both groups of respondents answered disagree on the idea of internal

auditing activity is accomplished frequently in their school. Similarly, the interview result is supported the above findings. Therefore, it can be concluded that internal auditing activity is not accomplished frequently in the school. But Mulugeta (2005) states that, internal audit exists within an organization to carry out an independent and continuous appraisal of accounting financial processes.

As it can be seen from table 7 item 2, department heads and school leaders were asked to answer whether external auditing is carried out once in a year in their school. Out of the total respondents, department heads and school leaders responded with the mean value 2.15 and 2.35 respectively with average mean value of 2.25 showing disagreements. In addition to this, the computed t-test value (0.91) was found less than critical value (1.99) with $p=0.36$ which is greater than $\alpha=0.05$ at $df= 78$ indicates that there is no statistically significant deference between the two groups. This indicates that both groups of respondents disagreed in their responses on the idea external auditing is not carried out once in a year in their school. Two of PTA members says that

There is no regular auditing and controlling of budget in our school .The absence of external auditors increase scarcity of budget, so the external auditors must flow once in year and correct them to prepare use school budget.

The above finding is supported by Chalam (2003), auditing of accounts is compulsory and necessary to avoid errors of commission, compensate errors, and falsified errors. Auditing would be carried out in the woreda to make sure that the planned activities and the finance utilization have been carried out in accordance with the finance rules and regulations. Accordingly, the woreda education office auditor would undertake an audit on the utilization of the finance allocated to the woreda educational activities at the end of every quarter of the year.(MoE , 2004).

As it can be seen from table 7 items 3, respondents were asked to answer whether the efficient and effective budget implementation that can be ensured by financial auditing is carried out in their school. From the total respondents, department heads and school leaders responded with the mean value 2.00 and 1.55 respectively with average mean value of 1.77 showing

disagreements. Besides to this, the computed t-test value (1.51) was found less than critical value (1.99) with $p=0.13$ which is greater than $\alpha=0.05$ at $df=87$ indicates that there is no efficient and effective budget implementation that can be ensured by financial auditing is not carried out in their school. So, it is possible conclude that the efficient and effective budget implementation that can be ensured by financial auditing is not carried out in the school.

As it can be seen from table 7 items 4, respondents were asked to answer whether the school deposits cash collected in bank. From the total respondents, department heads and school leaders responded with the mean value 4.12 and 4.5 respectively with average mean value of 4.33 showing agreements. Besides to this, the computed t-test value (1.62) was found less than critical value (1.99) with $p=0.10$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statically significant deference between the two gropes. This indicates that their school is deposits cash collected in bank. In general, as the majority of respondents responded that the school deposits cash collected in bank.

As it can be seen from table 7 items 5, respondents were asked to answer whether their school money is collected by legal receipt and it can be ensured by financial auditing. From the total respondents, department heads and school leaders responded with the mean value 3.70 and 3.95 respectively with average mean value of 3.82 showing agreements. Besides to this, the computed t-test value (0.80) was found less than critical value (1.99) with $p=0.42$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statically significant deference between the two gropes. This indicates all the money is collected by legal receipt and it can be ensured by financial auditing. Therefore, schools gave legal receipt for any income collected from stakeholders. The document analysis result also supports the above idea.

4.6. Challenges in Financial Resource Mobilization and Utilization.

In the review literature part of this study, factories affecting financial resource mobilization and utilization have been discussed. In light of this, respondents asked to rate their level of agreement that on questions that critical challenges in financial resource mobilization and utilization.

Table 8. Challenges in financial resource mobilization and utilization.

No	Items	Respondent	N	Mean	Av.Mean	sig.2-tailed	t-value
1	Lack of transparency is one of the factors that affect financial resource mobilization and utilization in your school?	Dep't. heads	60	4.05	4.27	.11	-1.60
		School leaders	20	4.50			
2	Illegal purchasing practices are common in your school.	Dep't. h	60	3.90	4.05	.29	-1.75
		S/leader	20	4.20			
3	PTA members are trained on financial mobilization and utilization?	Dep't. heads	60	2.25	2.15	.46	.72
		S/leader	20	2.05			
4	In appropriate financial planning inhibited school financial resource mobilization and utilization.	Dep't. heads	60	3.05	3.12	.69	-.39
		School leaders	20	3.20			
5	The participation of stakeholders affected school financial resource mobilization and utilization.	Dep't. heads	60	3.97	4.11	.29	-1.04
		School leaders	20	4.25			
6	Incompetency of School financial personnel affected school finance	Dep't. heads	60	4.05	4.02	.84	.19
		S/leaders	20	4.00			

NB. Strongly Disagree (1) $1 \leq 1.49$, Disagree (2) $=1.50-2.49$, undecided (3) $=2.5-3.49$, Agree (4) $=3.50-4.49$ and Strongly Agree (5) $=4.5-5.0$, degree of freedom 87, and critical value $=1.99$

As it can be seen from table 8 item 1, respondents were asked to rate their level of agreement whether lack of transparency is one of the factors that affect financial resource mobilization and utilization. Out of the total respondents, department heads and school leaders indicated with the mean value 4.05 and 4.50 respectively with average mean value of 4.27 showing agreement. In addition to this, the computed t-test value (1.60) was found less than critical

value (1.99) with p-value 0.11 which is greater than $\alpha=0.05$ at $df= 87$. This indicates that there is no statically significant deference between the two gropes. This means both groups of respondents answered disagree on the idea of lack of transparency is one of the factors that affect financial resource mobilization and utilization in the school.

As it can be seen from table 8 item 2, department heads and school leaders were asked to give their opinion whether illegal purchasing practices are common in their school. Out of the total respondents, department heads and school leaders responded with the mean value 3.90 and 4.20 respectively with the average mean value of 4.05 showing agreements. In addition to this, the computed t-test value (1.75) was found less than critical value (1.99) with $p=0.29$ which is greater than $\alpha=0.05$ at $df =78$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents answered agree on the idea of illegal purchasing practices are common in their school. In addition to this, the document analysis result supports the above idea.

Therefore, it can be concluded that illegal purchasing practices are common in the secondary school. Chapman and Arnold (2004) stated that to carry out effective purchasing of materials, all the concerned individuals in the organization are to be participated and followed the purchasing procedures.

As it can be seen from table 8 item 3, department heads and school leaders were asked to give their opinion whether PTA members are trained on financial mobilization and utilization. Out of the total respondents, department heads and school leaders responded with the mean value 2.25 and 2.05 of respectively with average mean value of 2.15 showing disagreements. In addition to this, the computed t-test value (0.72) was found less than critical value (1.99) with $p=0.46$ which is greater than $\alpha=0.05$ at $df= 78$ indicates that there is no statistically significant deference between the two groups. This means both groups of respondents answered disagree on the idea of PTA members are trained on financial mobilization and utilization. In addition to this, one of accountant replied that

*PTA members are not trained on financial mobilization and utilization
.Therefore all concerned body should be taken training regularly, to*

safeguarded money and school property. Otherwise it may influence teaching-learning process.

In general, as the majority of respondents responded that PTA members are not trained on financial mobilization and utilization

As it can be seen from table 8 item 4, department heads and school leaders were asked to give their opinion whether inappropriate financial planning inhibited school financial resource mobilization and utilization. Out of the total respondents, department heads and school leaders responded with the mean value 3.05 and 3.20 respectively with average mean value of 3.12 showing undecided. In addition to this, the computed t-test value (0.39) was found less than critical value (1.99) with $p=0.69$ which is greater than $\alpha=0.05$ at $df= 78$ shows that there is no statistically significant difference among the groups. This means both groups of respondents answered undecided on the idea of inappropriate financial planning inhibited school financial resource mobilization and utilization. The document analysis also supports the interviewee idea. So, it is possible to conclude that the inappropriate financial planning inhibited school financial resource mobilization and utilization.

As it can be seen from table 8 items 5, respondents were asked to answer whether the participation of stakeholders affected school financial resource mobilization and utilization. From the total respondents, department heads and school leaders replied with the mean value 3.97 and 4.25 respectively with average mean value of 4.11 showing agreements. Besides to this, the computed t-test value (1.04) was found less than critical value (1.99) with $p=0.29$ which is greater than $\alpha=0.05$ at $df= 87$ indicates that there is no statistically significant difference between the two groups. This means both groups of respondents answered agree on the idea of participation of stakeholders affected school financial resource mobilization and utilization. In addition to this, one of PTA member explained that

The participation of stakeholders is the back bone of the schools. So, it can affect school financial resource mobilization and utilization. The school must cooperate with community to achieve the school goal. Because, without community participations the school is not in life.

In general, it is possible to conclude that the participation of stakeholders affected school financial resource mobilization and utilization. World Bank (1997) states that participation is a process through which stakeholders influence and share control over development initiatives and the decision and resources which affect them. Participation is sought to make development intervention successful by using local knowledge, institutions, materials and labor resources and scientific knowledge (Thomas, 2010).

As it can be seen from table 8 items 6, respondents were asked to answer whether the incompetency of School financial personnel affected school. From the total respondents, department heads and school leaders replied with the mean value 4.05 and 4.00 respectively with average mean value of 4.02 showing agreements. Besides to this, the computed t-test value (0.19) was found less than critical value (1.99) with $p=0.84$ which is greater than $\alpha=0.05$ at $df=87$ indicates that there is no statistically significant difference between the two groups. This means both groups of respondents answered agree on the idea of incompetency of School financial personnel affected school finance. One of the PTA members states that

The major problems of education finance in schools were scarcity of budget, lack of experience, lack of clear financial guide line, lack of proper monitoring and evaluation, lack of management skills by many principals especially in expenditure and revenue control and budget formulation etc...To reduce these problems, giving continuous training related with financial management for concerned body, discuss with community other stakeholders to solve shortage of budget and also strengthen follow up of supervision, increasing internal income.

The document analysis also supports the above finding. In general, it is possible to conclude incompetency of School financial personnel affected school. In addition to these the interview and document analysis result also support the above findings.

5. SUMMARY, CONCLUSION AND RECOMMENDATION

In this section, the summary of the major findings of the study, conclusions and recommendations are presented.

5.1. Summary

The purpose of this study was to assess the practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa zone, Oromia regional state. In this light, the following basic questions were tried to be answered in the course of the study.

1. What are the sources and ways of allocation of educational finances in the government secondary schools?
2. To what extent do stakeholders participate in the mobilization and utilization of finance in the government secondary schools?
3. To what extent is the utilization of budget in the school follow the plan?
4. How is educational finance resources audited and monitored in the schools?
5. What are the challenges in financial resource mobilization and utilization in the secondary schools?

Descriptive survey study design was employed in this study and the related literature was reviewed. Both quantitative and qualitative data were gathered through questionnaire, interview and document analyses. The respondents who completed the questionnaires were 60 department heads and 20 school leadership groups (5 principals, 5 supervisors, 10 educational office finance expert). Moreover, 10 PTA members and 5 school accountant were selected for interview.

The data obtained from respondents were analyzed by using frequency, percentage, mean, average mean and t-test. Based on the analysis of the data, the following findings were obtained from the study. Though there are numbers of assessment in the financial resource mobilization and utilization practices, this study covered allocation, utilization, participation,

auditing and reporting the component of financial resource management practices. Based on this, the findings with respect to this assessment are to assess the practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa zone, Oromia regional state presented as follows.

Regarding sex, out of the total respondents large numbers of department heads were male and few numbers were females. In the same way, a large number of school leaders were males only 4 school leaders were females. These statistical data show the lower number of females represented in secondary schools positions in East Shoa zone. Most of respondents are matured in age and they have long time experience in the education sector. The majority of the school respondents were first degree holders and only 1 respondent is MA. These statistical data show the lower number of qualified principals and supervisors represented in secondary schools position in East Shoa zone.

All schools have not sourced of budget other than community contribution, they are not able to provide adequate educational service that maintains its quality. This implies that schools were weak in generating additional income for the organization. Due to this reason, the financial resource allocation activities were not implemented successfully as pre planned. The amount of allocated budget to implement annual educational plan of the schools and the minimum quality/ educational standard were found to be inadequate

Stakeholders participation in financial resource mobilization and utilization in the schools shows unsatisfactory and below the expected. This implies that schools do not grow up speedily and fulfill the necessary teaching-learning facilities at expected time because of low participation of stockholders

Unplanned purchases or expenditure occurs in the study area. so, schools did not follow finance rule and regulation appropriately. There was an inadequate budget plan in the schools. With this regard school did not utilize the approved budget according to plan and not guided by budgetary calendar.

There is no regular auditing and monitoring in almost all schools included under study. This leads to improper utilization financial resource and difficult to assure quality education. Consequently, the school not practices efficient and effective budget utilization in the study

area. Overall, there was no practice of monitoring and evaluation of financial resources to ensure proper budget utilization in schools.

Incompetency of school leader .Lack of transparency problem exists on financial utilization in the schools. Law of participation of stakeholders in schools' financial resource mobilization and utilization. Lack of regular auditing in the schools finance. Inappropriate checks and controlling system of financial resource in the schools. In inappropriate budget planning. The working participation of untrained personnel currently in the financial activities is the main challenges in financial mobilization and utilization.

5.2. Conclusion

Based on the findings of the study, the following conclusions were drawn:

Regarding educational status and qualification, the majority of principals, supervisors and finance personnel are below the standard set by the MoE for the position required. This indicates that, competency problems hinder mobilize and utilize financial resources unsuccessful. With regard to this, working with required qualification as indicated in the standard makes one effective than working with related qualification or qualified below standard.as well as, this creates problem in the financial resource mobilization and utilization working cooperatively with other stakeholders.

The school in cooperation with parents, community, and the government should engage in generating revenue. To encourage this effort, the educations for schools to generate their own incomes and produce educational support inputs. Based on this, the finding of the study shows had different experience in generating income to overcome the shortage of budget. However, most of the respondents responded that the experience of the schools did not show any effort to overcome the shortage of budget. And also schools activities were not enough to cover the budget of their plan. Therefore, from this, we can infer that the schools were weak in generating educational income for expansion and quality education provision.

Schools did not present genuine financial resource report for stakeholders timely. This inhibited the contribution of local community and other stakeholders to increase the education finance and participating actively in schools PTA committee. This creates an impact in

cooperation to work among stakeholders and school management to promote quality education.

The majority of school leaders did not take training on schools financial resource mobilization and utilization. This shows that the school leaders lead the schools' financial resource without having an appropriated training. Meaning, the schools financial resources are mobilized and utilized ineffectively and it is difficult to achieve the pre- planned goals of the schools.

There was no regular auditing in the schools. The absence auditing aggravated inappropriate utilization and misadministration of school financial resource and hinders the schools' financial resource mobilization and utilization. Regarding to this, absence of auditing process difficult and it paves the ways for corruption. As a result the school activities lack of integration and create difference among staff employees in their work.

The study reveals that the challenges of financial mobilization and utilizations are lack of transparency on the budget utilization, in appropriate financial planning, lack of coordination and integration of budget preparation activities, the working participation of untrained personnel currently in the financial are the main problems observed in all the sampled woreda government secondary schools in it, which strongly affects the activities of the educational program.

5.3. Recommendation

Based on the findings and conclusions of the study, the following recommendations are drawn:

1. Mostly allocation of budget resources in secondary schools is based on community contribution. So Woredas Education Office should impose the schools' leaders to participate stakeholders in schools financial resource allocation actively. This develops local initiatives to generate more income for schools and create sense of ownership of the schools. PTA members also should be essential for schools to diversify the sources of finance by soliciting various private sectors, business firms, etc., and expands internal income by linking schools with production and income generating activities (establishing business centers).

2. School principals and PTA members should motivate stakeholders in order to participate in the financial mobilization and utilization activities and create harmonious relationship. Through this motivation, it is possible to increase their participation and involvement in different financial resource activates.

3. Woreda education office finance expert should facilitate experience sharing between secondary schools of principals, school finance personnel and PTA committee on budget plan preparation systems and implementation. All these could help schools to mobilize and utilize their finance properly; and have greater contribution to achieve quality education.

4. As can be seen in the finding there is no controlling and evaluation of schools financial resource. Therefore, Woredas Education office planning personnel, finance office auditors and high school supervisors should make consistent monitoring and supervision; and give technical support to school leaders. PTA committee members should follow the school financial resource and take immediate corrective measures to improve problems that will encounter in actual work at school level.

5. All concerned bodies, such as the Oromia Educational Bureau, and the Woreda Education Office being together should improve capacity problems of schools financial personnel through short and long term training, so as to achieve the objectives of educational sector development program practically.

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7. APPENDICES

HARAMAYA UNIVERSITY

POSTGRADUTE PROGRAM DIRECTORATE

To be filled by Educational Office financial experts, principals, supervisors and department heads .

The main purpose of this questionnaire is to collect relevant information on “The Practices and Challenges in Financial Resource Mobilization and Utilization in Government Secondary Schools of East Shoa Zone, Oromia Regional State.” The information gathered through this questionnaire is to be used only for academic purposes and kept confidential. The researcher strongly believes that the success of this study will entirely depend on your honest and careful responses.

Hence, you are kindly requested to fill the questionnaire carefully and honestly. Please make sure that you have considered all the items. Your genuine contribution is essential for the success of this study.

Note: 1. No need to write your name on any page of the questionnaire.

2. To those questions with alternatives, show your response by putting “✓” in the space provided.

3. Write your opinion for the open ended questions in the space provided.

Thank you in advance for your cooperation!

Part One

General Information

. Name of Woreda _____

. Name of school _____

. Sex: male female

. Age: 20-25 26-30 31-35 36-40 above 40 years

- . Qualification: Diploma BA/BED/BSC MA/MED/MSC any other
- . Work experience in years: As teacher ____As principal ____as supervisor____

Area of your specialization:

- Educational planning and management /Educational Administration
- Natural science Pedagogical science
- Social science Language Others _____

Part Two

2.1. Sources and ways of educational finance allocation

General Direction: The initials from 1-5 indicate your level of agreement

(Strongly agree = 5 Agree = 4 Undecided = 3 Disagree = 2 strongly disagree = 1)

No	Items	Scales				
		5	4	3	2	1
1	The main sources of financial resources in your school is Community participation					
2	The main sources of financial resources in your school is students fee					
3	The main sources of financial resources in your school is internal in come					
4	The main sources of financial resources in your school is Woreda education office					
5	The community contributes to school in finance.					
6	Community contributes to school finance in kind.					

7. According to your personal view what do you suggest to maximize Sources and ways of educational finance allocation in your school? Please mention briefly-----

2.2. Stakeholders participation in finance mobilization and utilization

Instruction: The initials from 1-5 indicate your level of agreement

(Strongly agree = 5 Agree = 4 Undecided = 3 Disagree = 2 strongly disagree = 1)

No	Items	Scales				
		5	4	3	2	1
1	The PTA members participate in the preparation of annual budget.					
2	The school regularly informs stakeholders on allocation of school annual budget.					
3	School principal and stakeholders give serious attention to prepare the school budget plan.					
4	PTA members have got relevant training on financial mobilization and utilization.					

5. What do you think the strategies used to improve stockholders participation on financial resource mobilization and utilization in your school? Mention briefly. -----

2.3. Utilization of Budget According to the Plan

Instruction: The initials from 1-5 indicate your level of agreement

(Strongly agree = 5 Agree = 4 Undecided = 3 Disagree = 2 strongly disagree = 1)

No	Items	Scales				
		5	4	3	2	1
1	Unplanned purchase or expenditure occur in your school					
2	Your school utilizes the approved budget according to plan					
3	There is overutilization trend of budget in your school					
4	There is underutilization trend of budget in your school					
5	Your school is guided by school budgetary calendar(budgetary calendar is directive to guide budget process outlining by dates what to do ,how and by whom)					
6	Your school conducts bi-annual budget plan performance review.					

7. What do you think are problems in utilization of budget according to the plan in your school? Mention briefly.-----

2.4. Audit and Monitoring Practices of Educational finance resources

Instruction: The initials from 1-5 indicate your level of agreement

(Strongly agree = 5 Agree = 4 Undecided = 3 Disagree = 2 strongly disagree = 1)

No	Items	Scales				
		5	4	3	2	1
1	Internal auditing activity is accomplished frequently in my school.					
2	External auditing is carried out once in a year in my school.					
3	Efficient and effective budget implementation that can be ensured by financial auditing is carried out in my school.					
4	The school deposits cash collected in bank.					

5	All the money is collected by legal receipt and it can be ensured by financial auditing					
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6. What do you suggest to build a well-organized auditing system in your school? Explain briefly.....

2.5. Critical challenges in financial resource mobilization and utilization

Instruction: The initials from 1-5 indicate your level of agreement

(Strongly agree = 5 Agree = 4 Undecided = 3 Disagree = 2 strongly disagree = 1)

No	Items	Scales				
		5	4	3	2	1
1	Lack of transparency is one of the factors that affect financial resource mobilization and utilization in your school?					
2	Illegal purchasing practices are common in your school.					
3	PTA members are trained on financial mobilization and utilization?					
4	In appropriate financial planning inhabited school financial resource mobilization and utilization.					
5	The participation of stakeholders affected school financial resource mobilization and utilization.					
6	Incompetency of School financial personnel affected school finance.					

7. What do you think the critical challenges in financial mobilization and utilization? Mention briefly.....

Interview Guide

This interview guide is designed to collect information from PTA members and Accountants to conduct research concerning practices and challenges in financial resource mobilization and utilization in government secondary schools of East Shoa Zone, Oromia Regional State. The genuine and honest responses of the interviewees to all questions items are highly valuable for the success of the study. I would like to thank you in advance for your cooperation.

Thank you!

Part I

General information

1. Name of woreda.
 2. Name of School.
 3. Sex.
 4. Age.
 5. Time of interview.
 6. Date.
 7. Position.
 8. Educational level.
 9. Service year.
1. What are the sources and ways of budget allocation in your school?
 2. Is there a system of controlling and monitoring whether the allocated budget is being forward for the targeted purpose in your school?
 3. Who are involved in the planning of financial budget of your school and how?
 4. Would you mention the types of audits undertaken by schools in the past three fiscal years? What finding is absorbed?
 5. Is there financial rule and regulation in your School for financial mobilization and utilization? If no, why?
 6. Do stakeholders participate in the financial mobilization and utilization in your school? If yes, what are main focus areas? If no, why?

7. Is there capacity building training in your school in relation to financial mobilization and utilization? If yes, for whom?
8. In your opinion what are the critical challenges of educational budget mobilization and utilization in your school?
9. What suggestions do you give to improve financial mobilization and utilization in your school?

Thank you!

Univarsiitii Haramaayaa
Sagantaa DigiriiLaammaffaa

Gaaffiiwwan Miseensa koree GMB, fi Abba Herrega M/B tiin deebi'an

Kabajamtoota: kaayyoon gaaffilee kanaa deebii haala qabatamaa fi rakkoowan sosochii fi ittifayyadamina baajata mana barumsa sad 2^{ffaa} godina shawaa bahaa irratti jiru xiinxaluu fi rakkoolee jiru irratti furmaata kennuufi.

Kanaaf gaaffilee dhiyaatan kana itti yaaduun deebii haqa qabeessa ta'e kennun bu'aa qabeesummaa qorannoo kanaaf gumaacha guddaa kenna. Fedhii keessaniinis deebii kana nuuf kennu keessaniif galatoomaa!

Kutaa I

OdefannoDhunfaa

1. Aanaa
 2. Mana Barumsaa
 3. Saala
 4. Ummuri
 5. Sa'atii Gafannoon kun ittigaggeefame
 6. Guyyaa
 7. Gahee Hojii
 8. Sadarkaa Barnootaa
 9. Tajajila
1. Maddii fi haalli baajatin mana barumsa keesaniif ramadamu akkamii?
 2. Bajatini mana barumsa keesaniif ramadame hojii barnootaaf ooluu isaa toftan hordoffi fi to'annaa diriire jira?
 3. Karoora baajata mana barumsa keessanii baasuu irratti eenyutu hirmaataa ?akkamitti hirmaatu?
 4. Waggaa sadan darban kana keessatti odiitii bajataa mana barumsan gaggeefameera ?yoogaggeefame malfaatu argamee?
 5. Qajeelfamini sosochii fi itti fayyadamina baajata mana barumsa keesan keessa jira?

6. Dhimmamtootin barnootaa sosochii fi itti fayyadamina baajataa mana barumsa keessan irratti xiyyeefatuu? Yoo hin xiyyefanne maaliif?
7. Leenjiin dhimma sosochii fi itti fayyadamina baajata irratti kenname jiraa? Yoo jiraate enyuuf?
8. Rakkolee ijoon sosochii fi itti fayyadamina bajata mana barumsa keessanii maalfa jettanii yaadduu?
9. Furmaatin rakkolee kanahoo maalfa'i jettanii yaadduu?

Galatooma!