SCHOOL OF GRADUATE STUDIES

INSTITUTE OF EDUCATION AND BEHAVIORAL SCIENCE

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

PRACTICES AND CHALLENGES OF FINANCIAL RESOURCES MANAGEMENT IN SECONDARY SCHOOLS OF SIDAMA REGIONAL STATE

BY

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JUNE, 2022

DILLA, ETHIOPIA

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A THESIS SUBMITTED TO THE SCHOOL OF GRADUATE STUDIE OF DILLA UNIVERSITY IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF ARTS IN EDUCATIONAL LEADERSHIP AND MANAGEMENT

JUNE,2021

DILLA, ETHIOPIA

SCHOOL OF GRADUATE STUDIES

DILLA UNIVERSITY

ADVISORS' APPROVAL SHEET (1)

This is to certify that thesis entitled "**Practices and challenges of financial resources management in secondary schools of Sidama Regional State**" submitted in partial fulfillment of the requirements for the Master of Arts Degree in Educational Leadership and Management, has been carried out by TadesseAbayeunder my supervision. Therefore I recommended that the student has fulfilled the requirement and hence hereby can submit the thesis to the department.

MesfinMolla (PhD) ________ __________________ _________________

Advisor Signature Date

DECLARATION

I declare that this thesis entitled "**Practices and challenges of financial resources management in secondary schools of Sidama Regional State**" is my original work and that all the relevant information or sources used for the thesis have been duly acknowledged.

Name of the researcher: TadesseAbaye

Signature ____________________

Place: Dilla University, Ethiopia

Date of Submission: June, 2022

ACKNOWLEDGMENTS

First and foremost, I would like to extend my gratitude to Almighty God Who helped me throughout my life in all aspects for all his sincere, faithful and immense devotion to help me for the accomplishment of this thesis work and to bring me here from the start.

Much appreciation goes to my advisor MesfinMolla (PhD) who put me on the right track of the research process and for continuous comments with a friendly approach and unreserved assistance from early title selection till the final writes up of the thesis. I also give a great place for his hospitality.

Then, I would like to extend my sincere thanks to the sample school leaders, teachers, accountants and woreda education office experts for their willingness to provide necessary information through questionnaire and semi-structured interview so as to successfully complete the study.

Finally, I express my genuine gratitude to my family members for their priceless support since their encouragement as well as their dedication contributed a lot for the completion of graduate study program.

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LIST ACRONYMS AND ABBREVIATIONS

DFID	Department for International Development
ESDP	Educational Sector Development Program
ETP	Education Training Policy
GDP	Gross Domestic Product
MoE	Minister of Education
PTSA	Parent Teacher Students Association
SPSS	Statistical Package for Social Sciences
UNDP	United nation Developmental Program
UNESCO	United Nations Educational Scientific and Cultural Organization

ABSTRACT

The purpose of this study was to investigate the practices and challenges of financial resources management in secondary schools of Sidama Regional State. The study employed explanatory research design;and the mixed research approach was used. For this study, 5woredas and 2 town administrations were included by using simple random sampling. From these selected woredas9 secondary schools were included through using simple random sampling; this is because the researcher believed that from these schools can be obtaining sufficient information the issue under investigation. From these sample schools, 55 school leaders (principals, vice principals and department heads) and 9 accountants were selected through census sampling, while 134 teachers were selected by using simple random sampling and 7Woreda finance office expertswere selected by using purposively sampling. Questionnaire was administered to school leaders and teachers as main tool of data collection. Interview was for accountants and woreda finance office experts to substantiate the data gathered through questionnaire. Document review was also part of data collection for the study. Using statistical package for social sciences version 21, quantitative data were analyzed using descriptive and inferential statistics while content analysis approach was used to analyze the qualitative data. Finding of the study revealed that financial resource management activities don't implemented according to preplanned; the effectiveness of finance utilizing, monitoring and evaluation process was low. Study also revealed that the practice of financial rules to manage financial resources don't appropriately implement. Lack of training and development, shortage of school budget, lack of commitment and awareness were challenges that hindered the proper utilization of financial resources. The study concluded that school leader's lack of training, weak planning, allocating and utilizing school leads to improper school finance management. Based on findings, school leaders better to develop cooperative efforts with different departments in budget preparation at the school and school leadersbetterto motivate parents, local communities and non-government organizations to contribute additional income for schools in order to solve school financial management problems.

Key Words:- School finance, resources, management, challenges and practices

CHAPTER ONE

PROBLEM FORMULATION AND ITS APPROACH

This chapter contains the background of the study, statement of the problem, research questions, and objective of the study, significance of the study, delimitation of the study, limitation of the study, operational definition of key terms and organization of the study

1.1 Background of the Study

Education is a process by which man transmits his experiences, new findings, and values accumulated over the years in the struggle for survival and development through generations. Education enables individuals and society to make all-rounded participation in the development process by acquiring knowledge, ability, skills and attitudes (ETP, 1994:1). It is important for economic, social and cultural development aimed at satisfying needs, desires and hopes of an individual and society. So, formal education for society is given at school level. To realize this, school needs different resources such as human, material and financial resources.

Financial resource management in education refers to an effective and efficient allocation and utilization of financial resources for the achievement of educational goals. It refers to the process of planning, organizing, directing, allocating, distributing, utilizing and controlling of funds in achieving educational goals. It is the most sensitive asset that needs a serious attention by all stakeholders. In order to achieve educational objectives, effective utilization of financial resource is unquestionable (Chadwick, 2002).

The proper management of educational finance at the school level is the main important issue to provide quality of education, access and equity. According to government budget allocation, the education budget is increasing from year to year (Coetsee, 2002). According to woreda administration Finance and Economic development office data of year 2020 G.C among the yearly budget, education sector budget is higher than other sector. This implies that how much the government focuses on education. So, the mentioned huge budget should be used properly to achieve the desired goals of education, especially practicing at local levels.

Some of the challenges in managing financial resource at local levels are limited capacity and insufficient experience in allocating, utilizing and controlling financial resources effectively and efficiently, unequal potential that the local levels consist in terms of resource as well as miss use of resources by them, priority setting, lack of awareness on stakeholder participation and school managers experience to manage school finance and mobilization of financial resources at school and lack of collaboration (Davies, 2006).

Raymonds (2008), states that financial manager or the school director effort alone cannot bring significant change in the students' academic achievement. Indeed, developing youths to participate and productive adulthood is very difficult task that requires collaboration to fulfill facilities, make frequent discussions about the school finance, child's academic growth, identify the problem and take proper measures are not the solely task of the financial manager. Manager's educational background and school's income/source encourage their achievement, discussing with the concerned bodies about school and keep the resource well focused on teaching-learning process to improve student's results by using school finance properly.The effective continuity of financial resource management at school appears to have a positive influence on the school progress. In short the financial manager motivation direction, advice, effort and commitment, appropriate follow of procedures, in-corruptive behavior and good mentoring/supervision/ are basic for school performance and development (Dixon, 2006).

According to Bhatia (2006), financial resource management in the teaching-learning process is measured by the contribution, collaboration, involvement and positive influence on academic processes in the school by fulfilling the required teaching-learning materials and encouraging meaningful financial resource management. That refers to the process of developing effective and collaborative partnerships among parents, teachers and school administrators in managing the schools finance. On the other hand among potential reasons of decentralization is to enhance flexibility to local needs to promote local initiatives to reduce administrative and financial burden of education and ensure proper utilization of education finance. Moreover, there are many factors that affect financial resource management and its adequate utilization. These are depends on the capacity of educational leaders which is the ability of preparing and managing of financial resource knowledge, experience and skill that are the major problems that affects the provision of educational objectives as intended.

Therefore, the main objective of this study was to practices and challenges of financial resources management in secondary schools of Sidama Regional State.

1.2 Statement of the Problem

Investigating in the process of budget allocation in Ethiopia showed that the work is based on proclamations that the power and provision of Federal, regional, zone and woreda levels. Reasons for the Federal Government provide finances for education is to increase economic efficiency, to foster distribution, to increase access and equity, to realize economic benefits that education provides to society and to bring economic development by assuring quality of education (MoE, 1994).

There are many problems that affect the achievement of educational objectives. Even though, all problems have negative impact to achieve educational objectives; problem of liquidation process, low participation of parents in the financial aspect due low level of education, and poor participation of teachers and students on the finance issues are the major one (Paul, 2005).

In relation to financial resource management in school/education, different scholar's conducted studies such as (Dixon, 2006). The financial resource management encompasses ideological demands that refer in to influence learning structure and classroom critically in light of manager's personal values and perspectives.

The problem of schools is that most of the parents are not highly educated and there are so many complex issues for governors to decide. Most of the parents become governors because they want to be good mums and support the school. They really don't understand what is involved. This is why the head has to do everything. In order to solve the problem included in the above statements; the head office delegate adequate financial tasks to the principal and hold the principal accountable.

The reason for delegating financial tasks from the head office to the principal is that the principal is generally better informed with regard to financial management than the PTAs.

The danger in this is that the principal may use this opportunity to pursue his or her own objectives at the expense of the school. This implies that the principal is in a position of wielding power when the members of the PTAs are either illiterate or have insufficient knowledge when dealing with school financial matters (Mestry, 2004).

According to different reports of the Sidama Region education Bureau each allocated budget has either deficit or underutilization which indicating improper financial management. This improper utilizing of allocated budget may be due to lack of professional capacity, lack of awareness, lack of commitment or lack of knowledge on financial resource management.

On the other hand, the federal government gives opportunity for financial decentralization at local level for different reasons; for managerial efficiency, to increase local accountability, creating flexibility to responded to the local need, empowering the local level authorities and schools, provide power for teachers, parents and the community in planning, managing financial resources and to diversify the source of finance.

So, the resource allocation to the education bureau in the region should be effectively and efficiently utilized throughout each administrative hierarchy to the desired educational objectives based on financial rules and regulations. The proper utilization of educational finance contributes to enhance equity, increase relevant and access and improve quality of education. Hence, proper management of financial resources is essential. The amount of money invested in education and its knowledgeable management, heavily determines various types of school services provided. At the present time there are some researchers like (Desta, 2016) conducted study on the factors affecting financial resources management in secondary school of former Sidama Zone. Tamirat (2018)in his assessment of “practices and challenges of school financial resources management in secondary schools of Sidama Regional State” he found out that financial resource management activities poorly implemented according to preplanned. Similarly, Tola(2013) study of “financial resource management practices in government secondary schools of Oromia Special Zone” he found out thatknowledge, skill and experience gaps were major problems in financial resource management practices. It is obvious that the previous studies were focused on financial rules to manage, stakeholders participate and adequacy of evaluation of finical resource management.

However, it is found that the first three studies is very much general. Moreover, most researches including the mentioned ones were local conducted, but not in Sidama Region sample schools context as far as the present knowledge of the practitioner are concerned.Thus, this study different from the other previous study because of it investigate the practice of financial resources management (apply financial rules and regulations, extent of stakeholders participation in financial issue, adequacy of evaluation and challenges hindering the proper management of financial resources). In addition, according to different reports, supervisions and different documents from school financial resource management, recording system and reporting mechanism including season and time in the study area is observed that the school does not have adequate control and efficient and effective management of financial resources. This initiates the researcher to study this title and the researcher background as school principal put him in a better position to see the existing problems or gaps. Due to this and other features it challenged to bring expected change in the education system in the school. Accordingly such related experiences haveleaded the investigator to decide to study. Therefore, this study was conducted to assess the practices and challenges of financial resources management in secondary schools of Sidama Regional State.

1.3 The Research Questions

In order to address this purpose the researcher tried to answer the following questions.

1. To what extent do schools apply financial rules and regulations in managing school financial resources in Sidama regional state?
2. To what extent do stakeholders participate in the school financial resources management in Sidama regional state?
3. How is adequacy of evaluation of finical resource management in Sidama regional state?
4. What are the challenges that hinder the proper management of school financial resource in Sidama regional state?

4.4 Objectives of the Study

4.4.1 General Objective

The general objective of this study was to investigate the practices and challenges of financial resources management in secondary schools of Sidama Regional State.

1.4.2 Specific Objectives

Specifically, this study focuses on the following specific objectives were:

- To assess the degree at which schools practice/apply financial rules and regulations to manage school financial resources in Sidama regional state.

- ❖ To describe the level of stakeholders participation in the school financial resources management in Sidama regional state.
- ❖ To assess adequacy of school finance resource management and evaluation made.
- ❖ To identify the major challenges that hinders the proper management of school financial resource in Sidama regional state.

4.5 Significance of the Study

This study may have several significances in the following ways:

The findings of the study may help school stakeholders to create awareness to about school financial management practice.The study may also undertake with the view to examine the practice of financial resource management in the school and problems associated with managing the school finance.Thus, the finding of the study may enable managers to aware their roles and responsibilities on supporting and motivating the school to follow the finance procedures, providing information for school leaders and teachers to know their relative position and to make considerable effort to manage the resource. The utilization of education finance requires careful attention and proper decision according to educational programs and purposes. Therefore, it is necessary to understand the major problems of financial allocation, utilization, management and suggest possible solutions to improve the current existing weakness. It may also help stakeholders to create awareness on school finance, increase transparency with school community, and provide ways to solve the existing problem of managing the finance. Findings of the study could be used as initiation for those who are interested to conduct a detailed and comprehensive study on such similar topics.

1.6 Delimitation of the Study

Conceptually, study was delimited to the practices and challenges of financial resources management. Geographically, this study was delimited to 7 woreda and 9 secondary schools.This is due to the requirement of financial resources, time, manpower and other resources problems. Because a researcher has high opportunity to get data and has co-operation with school principals, teachers and other stakeholders, the study was delimited in the area.In addition to this, researcher long year services as teacher and principal in the region, and there by his better experience of its socio-cultural and geographical setting to select and sense the problem for the study. Methodological study was delimited to descriptive research design along with quantitative and qualitative data.

1.7 Limitation of the Study

The following were the major limitations encountered the study; the attempts made to collect data from respondents some of them were not returned at necessary researcher, therefore, affecting the study on proposed time. Other challenges that researcher faced during data gathering and sampling shortage of well-organized and documented data related to the study, willingness of the population of the study a shortage of time and sometimes the problem transportation to access rural schools because the roads haven't been constructed for the vehicles. These, study obstacles overcome by employing different mechanism such as using weekend days, calling telephone, personal contact still to home and appointing etc in order to complete the study successfully. In addition, all these challenges, the researcher have tried to critically analyze the available data to answer questions raised in the study.

1.8 Operational Definitions of Key Terms

Budget: planning, adopting and implementing financial resources of receipts and expenditure of the school.

Challenges:-are the problems that affect the effective utilization of school financialresources.

Finance: are the capital (money) that obtained from different source from governmental and non-government organizations, community participation, funds and internal income of the school which helps to execute different activities based on school preplanned.

Practices:-to do something repeatedly in order to improve performance through utilization of school financial resources.

Financial Resource Management: is the process in which the school manages and uses its financial resources optimal to achieve school objective.

School leaders: refers to school management bodies such as principals, vice principals and department head.

Secondary School: an institution that offers teaching learning grade (9-12) in line with Ethiopia Education and Training Policy (MoE, 2002).

1.9 Organization of the Study

This thesis was organized in to five chapters. The first chapter treated with the introductory part that deal with background of the study, statement of the problem, research question and objectives of the study, significance of the study, delimitation of the study, operational definitions of key terms and organization of the study. The second chapter was discussed the rearview of related literature part of the study. The third chapter research design and methodology, data sources, population, sample and sampling techniques were discussed. Chapter four was consists of data analysis and interpretation of data and the fifth was chapter included the summary of major findings, conclusion and recommendation of the study. Finally appendixes and references were attached at last part of the study.

CHAPTER TWO

2. REVIEWOF RELATED LITERATURE

This chapter gives a review of literature related to practices and challenges of school financial resources management in secondary schools of Sidama Regional State. It will give a review of literature related to the concept of financial management, rationale for education financial management, importance of finance in education, sources of Finance for education, management of financial resources in education, problems in management of financial resource in the schools and financial policy in Ethiopia.

2.1 Concept of Financial Management

Financial management can be defined as the management process of planning the provision, generation and conservation of financial resources (Dixon, 2006). The financial manager must perform a number of functions as part of the general management function. Two of the major functions of management are planning and controlling. In the most general terms, planning is in effect, deciding what to do with the money at hand and how to do it (Erasmus, 2008).The control function involves the monitoring of actual transaction events against the plan and the taking of prompt action. Where there is a deviation from the plan, control functions fill the gap in order to ensure that the actual results conform as nearly as possible to the plan (Dixon, 2006).Financial management has at least two factors: money management and cost management. Money management involves such questions as "How should we spend our money? How should we control it?" Cost management is not only identifying cost and reducing them, but also costing time utilization, the educational process and its outputs and alternative educational strategies (Jefferson, 2008).

One will only be a real executive financial manager if he can both plan and balance his budget-the money side-and cost his operation, its outcomes and alternatives (Knight, 2003).The manager of finance in an organization must have an adequate understanding of financial policies, laws, rules, regulations and procedures in the system (Candoli, 2004*).* Financial matters in the managers' office also include procuring, holding, investing and expending money.Financial management is hence, a series of cyclical activities that go on all the time in an organization and every manager is responsible for identifying financial problems, analyzing the alternative course of action and making the final decision on the course of action to be taken. Financial management is the operation whereby an organization ensures that available funds are used for the achievement of its objectives. The direction, coordination, and control of expenditure and accounting for all funds that are received and spent within the organization are part of the financial management processes (Kaye, 1994).

It is to be expected, however, that legal forms and practical procedures in the financial management will vary according to the administrative and socio-economic context found in each country. In all systems, there are discrepancies of various extents between the systems, norms and rules theoretically governing public finance activities -and actual behavior that occurs *(*Mbarnba, 2002).

Generally, the main focus of financial management in educational institution is concernedwith the task of planning and controlling. Managers according to the educational act inEngland are accountable for educational resources allocated to them. School managers need awareness of financial matters in order to play the required role in setting theboard objective and related detailed operational activities. Thus, financial management ineducation is an important part of the managerial activities and it embraces more than managingmoney.

2.2 Rationale for Education Financial Management

The need for equitable distribution of education resource of correct urban and rural disparities to expand educational opportunity to ever school aged children to maintain the quality of education, to cope with rapidly increasing enrollment and decline of education budget in some countries necessitate the optimal utilization of educational finance so as to avoid wastage and underutilization of already scares resource (Mbamba, 2002).

One of the challenges that every educational manager face in developing countries including the Africa continent is meeting the constantly increasing social demand for education, the continuous growth of enrollment though it is not adequate ,calls for more supply at human, maternal and financial resource. In order to accommodate an ever increasing school age population new schools have to be built and the existing ones love to be expanded and repaired. These schools require constant supply of additional furniture teachers’ staff and non teaching staff (Levacis, 2004). \

To increase of relevance of education to society is expectation and the political aspiration of the government requires technological equipment, which in turn requires additional resources. The introduction and implementation of new educational reform requires new programmers and strategies of new educational reform requires new programmers and strategies of inducing these reforms require new teaching and learning approach which in turn needs new educational technologies facility and institutional materials in the educational system (Mestry, 2004).

Managers accomplish these responsibilities through appropriate educational planning, planning obviously, and helps to counteract the need of the society in the process of using scarce resource. It is a national approach in the process resource mobilization and optimum utilization. It allows a chance for accommodation of change in the education system; therefore, it is important to plan for effective and efficient utilization to meet the objective of the plan for effective and efficient utilization to meet the objective the organization. The principle of financial management as other management discipline apply general principles of planning, organizing, directing, coordinating and controlling money so as to secure the optimum achievement of the objectives (Mbanba, 2002). In the planning process educational managers forecast the probable the problem future events and risks for meeting the objective of the educational system. In organizing educational managers, arrange the available resource systematically in order to carry out activities with the minimum cost in terms money and effort. Through controlling mangers check whether all these activities are going according to plan (Okumbe, 2001).

Generally, schools are considered as business enterprise even their motives is not for profit making the school system should mobilize scares resource to attain stated objective and satisfactory the educational needs of students and community. Among the scares resource that the school system mobilizes finance. Therefore expansion a of education and maintaining the required quality in schools are greatly influenced by the amount of finance available to education and the way this available finance resource are effective quality in schools are greatly influenced by the amount of finance available to education and efficiently managed .

2.3 Importance of Finance in Education

Education is essential for the survival and progress of one country. Modern civilization is improbable without knowledge and technological skills, which can only be achieved through financial supported education. Regarding this, Melaku (2000) stated that: the significance of finance and direct relationship with educational programs reveals that higher quality of education is general provided in school system where large amount of finance is allocated and most decisions that directly or indirectly affect the operation of educational programs of schools, involved financial resources for their implementations another writer Jeffferson (2003) states that adequate financial support underlines every aspects of educational activity. Consequently, school finance is commonly referred to as a backbone of school program. Because all other resources are the conversion of financial resource; education without finance is vehicle without engine. Financial resources purchase education material. Moreover finance is necessary or required for salaries to be paid for employees in the sector. So as it is stressed by many writers, the quantity and quality of material resources, which again determines the quality and quantity of education is determined by the availability of educational resources.

This all implies the urgent need of finance in education. When the quality and quantity of education is increased, financial support generally needs to be increased. When the financial support is restricted, the quantity and quality of necessary education is likely to be limited. This assumption is by Morphet (2007) which remind us the significance of finance in provision of quality education and a well-planned and properly financed program of education proposes the following stressing idea as: in modern civilization the need of learning and understanding is more impelling than before. By each passing generating in the demand and necessity for more and more education by larger population is observed. For this reason education become more necessary, more complex, and more costly. So that a substantial proportion of resource (money) must be devoted to education, if the lot of mankind is to be improved. From the above expression we can conclude that nations with the least adequate program of education are among the most back ward in many respects and tend to have the lowest standard of living. All this tell us the direct relationship of finance with education and its great significant (Tola, 2007).

Generally, importance of finance in education 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. It enables the government to analyze its expenditure and revenue in light of its overall objectives. Hence, budget could also indicate whether the school is moving in accordance with its overall economic objectives or not.

2.4 Practices of Financial Management in Education

According report in business organization serve for providing conformation to plan and to control the business activities users outside the organization like creditors and share holders also need the information like creditors and share holders also need the information from the accounting report of business organization public organization including educational institutions use accounting information for legal requirements to report the financial activities and the use of the resource to the government or to the public body (Singhal, 1992).

Levacic (1989) noted that educational expenditure according to the 1988 educational act of local educational authorities in England where required for the elected parliament members, shay accounts for expenditure where published in the public of the schools and colleges. The instructional budget of local authorities was used for planning and educational provision. Accordingly, the main focus of financial management in educational institutions is concerned with the task of planning and controlling. Managers according to educational act 1988 in England are accountable for educational resource allocated to them. School and Colleges managers need awareness of financial matters in order to play. Required role in setting the broad objectives and related detailed operational activates. Thus, finical managers in education are an important part of managerial activities and embraces more than managing money's.

In general, educational institution have managed their financial resource as in business organization and the counterpart public organization business organization uses management account and control for providing information for manages in planning and control of the organization activities since the objective of the business organization is to make profit information is highly required to stay in business.

2.5 Sources of Finance for Education

2.5.1 Governmental Sources

The education system like all economic and social sectors requires finance in order to achieve its objectives. The attainment of the objectives is the important factor in order to exist in the system and to command scares resource whether it is from public or private resources.

Finance for the education system cams from different sources the major one are form public or government and private sources the fund derived from these two sources are called public fund and private funds respectively. It has been noted that public fund for the education system varies according to the structure of the governments of certain county. Based on their fact education system can be fully fancied by a single level of government (central, regional or local) by or a combination of two or more of these government levels (,Melaku 2001).

In the modern structure of education the government pays in important role in financing the education activities. The government use wide range of programs to fund afferent educational levels this motivation for increased government role in financing education has been a concern about, equity with regard to education fund which enhance the equalization effort in the united states, there are three general types of aid program these are flat grant, equalization grant and full state grant which are given to districts irrespective of the size of a certain district and its ability to pay for education (Monk et. al 2001).

The other form of grant is equalization grant which is classified in foundation a grant and district power equalization. Foundation grant is a system by which specified minimum level of fund is allocated for every student, where district power is based on the power of local spending to education thus the government grant for education to meet the definition of equity requires equal spending throughout the system. But neither foundation grant nor district power allows reaching this goal. Instead it demands direct state involvement through a full funding system (Melaku, 2000).

As if is indicated above depending on structure s of the government the type of grant could be fully central, fully regional, and fully local or combination of three government levels. In full central fund system ensuring grant to education, the central authorities generate revenue and allocate education funds to regions-zone and woreda through controlling the total budget. This is similar to the current budget allocation system in Ethiopia (Melaku, 2000).

The full regional funding system of educational financing is centralized at regional level. In this system of finally the regional state may generate all education revenue. Under highly centralized structure, the region control all actual expenditures whereas under loose centralized structure the region determines the local educational budget and allow the local authorities to complete spending local government some this having taxing actuaries and sufficient fiscal base to fund local education needs. But such system of funding is difficult in developing countries where the revenue generating capacity consider varies from one courtier to another. “Combination of central, regional and local funding of education is also possible under combined funding plan in which each government level might be funding certain segment of the education system. Under such funding system central source might fund capital cost and regional and local governments may cover recurrent cost (Melaku, 2000).

2.5.2 External Source of Educational Finance

In addition to the central, regional or local government financing which is domestic source external source also play an important role in providing resources for education. These resources may take the form assistance aid, or loan, the term aid is often used to mean not only assistance, but also certain type of loans both finical and in kind loans of conventional type to the poor countries which limited development services potential are risk of ventures, which often in counter massive defaults (shimelis, 2000 ,36-37).

This is because the opportunity cost of capital fore gone on the part of the lenders is a form of subsidy since most of these loans beer nominal interest rates, but loans from bilateral and multilateral bank such as world bank Africa development bank and private commercial bank are non-conventional loans.

2.5.3 Aid

Financial or material aid to education particularly for developing countries play a significant role for expanding education, to menacing the quality of education minimizing disparities among different geographical areas and gender, additional aid resources are required developing countries secure 8.6 percent GDP annually in official development assistance b/n years 1981 and 1990 as it was reported by (Boone, 1994 in shemlis, 2000)

The figure mentioned above was ever higher for sub-Saharan African countries which encompasses percent of the population of the worlds developing countries these countries receive 22 percent of the international aid to the developing world in the early 1980 in this sub region to 8 percent habitants in other developing countries. Multilateral and bilateral agencies serve as the source of such aid to the developing countries.

As it was indicated multilateral agencies accounted about two third which was us 120 million, whereas bilateral agencies and other non-government agencies accounted for the remaining are third of international aid us 60 million to primary education thus foreign donors are becoming increasingly involved in education development project in developing countries.

For example in central Asia the large scale project on restructuring of the education administration at the central level are implemented by the Asia development bank in cooperation with UNDP in Mongolia and Kazakhstan (UNESCO, 1996-9).

Accordingly a number of sect oral project were aided by Germany agencies UNDP also launched in 1995 a sense of human development project which provided a well documented review of the e valuation and training sectors in these countries in school based management at grass root level the multilateral donor activities.

But donor assistance soon vanished because they were selective in their project and they exercised their own priorities in this case therefore self-sufficiency and local fund are more important than foreign aid. The finance of education in the word is unequally distributed among the consumer of education service, because of the variation in the economic development of the countries; therefore many countries of the world set aside a small portion of their resource of finance education. According to UNESCO report public expenditure to education in these countries is less than 100 billion dollars or 5 percent of the world gross national product. Enrollment nowadays is increasing where as education expenditure are unequal distributed throughout the world developed countries are responsible for 55 percent public expenditure on education but these countries have 26 percent for the school aged children and 16 percent of these children are under the age of 15 (UNESCO, 1996,34). The difference in allocation of expenditure is the reflection of unequal distribution of wealth throughout the world. But the financial investment in education in 1990 was 5.2 percent for developed countries, whereas for the developing countries it was 4 percent of grow maximal product.

The development of the education system and what the system needs for its development is by for different at this time is because on one hand there is a change in number of population which increases enrollment of additional students, and on the other hand there is a limited quantity of resource available developing countries which calls for additional aid of resources there for the education system in many developing countries needs additional resource and, otherwise, , the system will be effected by inadequate funding.

2.5.4 Private Financing of Education

Even through the large share of education finance sources in many African countries is from the government source education expenditure would be from community. A considerable amount of education expenditure depends on relative importance of education and running of education in particular, country is obtained based on the interest and desire of community. Wherever they operate private institution provides some of the expenditure for the education offered in the country. In light of the wide range of the financing of private institutions with social motivation to pure profit making bodies or individuals, but it is viewed purely in terms of education finance the financial yields of private education would be the cost providing an equivalent amount of public education (Clarke, 2008).

Thus private education is substitute for public education in that it relieve the public sector of financial burden, which can be measured in terms of what of would cost to convert the private cist in to public ones and to support entirely the future growth in government schools "the level of funding is necessary to accelerate at the required speed to achieve the object of education" thus if it likely to be beyond the financial ability of many governments to increase the quality of education only though budgetary allocation (Baum 1985:120).

As the research of world bank indicates the upper income families are likely to benefit from education subsides to a greater extent that the poorer ones particularly at secondary and higher level education .thus considerable amount of education expenditure is attributed to private individuals without considering the equity objective of financing education one strategy to achieve the objective is the in production on cost recovery mechanism chough a system of fees or changes for service or student loan (Baum, 1995).

The other approach in achieving private financing to education is encouraging the number of private schools in the provision of vocational training in meeting the cost training in public facilities and community contribution, but this approach are not novel method of financiering of education, because introducing or raising fees may impractical for some political purpose and collecting fees and loans require an additional administrative burden (MoE, 2005).

In addition to fees and loans as private financing source for education, some voluntarily individuals contribute to finance education for example the former Africa Nelsson Mandela launched a new funding campaign to help education million Africa children who became orphaned by AIDS, Mandela who is also lead a worldwide campaign to raise money to fight AIDS, said in tapped message to media briefing in Capton no child in African and in fact anywhere in the world should be denied education (the daily monitor Tuesday 2004) Thus private financing to education can be from community as fees and loans, and it is can also be from institutions like churches mosques and other charily organizations and committee individuals understanding the need of finance to meet the objective of the education.

2.6 Management of Financial Resources in Education

Financial resources have no meaning unless these are utilized to procure human and physical resources for further utilization. Their efficiency to procure human and physical resources determines their effective utilization.

2.6.1 Principles of Financial Resource Management in Education

In principle public property shall be managed to ensure economy, efficiency and effectiveness in a given organization. A budget process needs to be governed by principles such as participation, Transparent, Accountability, Equity and inclusiveness. These are the ideals but not all budgets follow them. Each budget system should be considered interms of these standards.

Participation:-This is the level of involvement of all stakeholders/ Actors in budget process and implementation, directly or through legitimate intermediaries, the process of budget preparation. Approval, implementation and review need the participation of various stake holders. 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 to weakness in a budget, to build consensus to mobilize the community effectively to meet a budget target. Participation in budget Utilization is not luxury; it is rather a basic right of all citizens. If allows members of the community to raise issues of importance to them and, hence, influence budget allocations. Thus, participation is an essential ingredient in the budget process to ensure efficient provision and more equitable distribution of budget allocation. Through active participation in the budget process and implementation people could stop money or resources being allocated to activities that would threaten their economic right or ensure they receive compensation for rights they have been denied.

Transparency:-This refers to the provision of comprehensive, accurate, timely and frequent information in use full formats on a country's economic condition and its budget policies. The principle of transparency is important in the budget process and it utilizations. Transparency can increases faith in state, and can contribute to consensus building and commitment. So, for effective and efficient utilization of education finance transparency pales a vital role.

Accountability:-This refers to the answerability of decision makers and implementers with regard to budgetary process at the formulation, approval implementation and performance.

Equity and Inclusiveness:-Equity and inclusiveness mean ensuring opportunities to maintain and improve the well-being of diverse groups in any given social or political settings. In terms of budgetary allocation budget should also be governed by the principle of equity and inclusiveness without discrimination.

2.6.2 School Financial Management

Good school financial organization, planning and guiding by the school principal and the school governing body is necessary, but it is not a guarantee that they will succeed in improving the school's financial management. The school governing body must also keep written school financial records. This is done by recording the money received by the school, such as issuing receipts immediately for postal orders and for post-dated or paid out cheques. All negotiated cheques should always be available for inspection, attached to applicable invoices, cash slips and cheque authorizing documents and properly filed. The school principal should design assets registers where all the property that belongs to the school is listed. If the school buys or receives equipment then it must be entered into the school assets register (Burrup *et al.* 1999).

School financial records are required in order to provide the basis from which to prepare the school financial report. The chief users of the schools' financial information are the school governing body and the department of education, which requires it in order to keep track of what is happening within the school. An important characteristic of the present approach to educational management and specifically in school financial management is an emphasis of transparency and information sharing among the stakeholders, such as the parents, learners, community, staff and the department of education. Accountability has become the collective responsibility, which includes all the stakeholders. For the school principal and the school governing body this means that they are expected to manage the school fund in a responsible manner, and that they are accountable to the parents, learners and Department of Education for their actions (Van Deventer & Kruger 2005).

To be able to give a clear picture of the state of the schools' finances, the school principal should see to it that, monthly and quarterly financial statements are kept. The final report on the income and expenditure for the financial year, including a balance sheet, should be submitted to the school governing body for approval. The parents should be invited to comment on and acknowledge the school annual financial report. The school's financial records should provide information to the stakeholders of the school. Decision-makers outside the school, such as the donors and sponsors, are essentially influenced by the overall financial management at the school. The government and parents are other examples of creditors that use the school's financial records. The school's financial records should also be used by the school governing body to get detailed information with regard to the income and all expenses of the school (Nieman& Bennett 2004).

2.7 Problems in Management of Financial Resource in the Schools

Inadequate source finance, limited capacity and insufficient experience in allocating, utilizing and controlling financial resources effectively and efficiently, poor handling of financial statement documents, the liquidation of budgets allocated to the physical year, settings of priority when allocating budget. These challenges become usually broaden by unequal potential that the local levels consists interns of resource as well as the level of miss use by the local level authorities (Ayalew, 2004).

Global experience have shown that, education financing in many of the developing countries become at a moment of truth the contemporary crises in economies of most countries with high rate of inflation and falling revenue, and the that of famine in a number of African countries have pushed the issue of finance for education to the fore front of any discussion of educational organization and development in line with this, question that are related to who should pay for education and school fee oblation become a major concern in number of countries over the world (Ayalew, 2004) financial and physical resource management in education

The abolition of school fees for the school can be viewed as positive development given that it is marched by compensating increase in-public funding for schools. In Ethiopia, the effect of free schooling could be seen as a mechanism to increase enrollments and to narrow disparities across and within regions. However, the ever increasing size of the school age population, which is exacerbated by the absence of stable economic growth, continues to challenge the government's ability to provide desperately-needed education for children (MoE, 2004).

Some people argue that abolishing school fees without an effective strategy for replacing revenue and protecting instructional quality is likely to do more harm than good, especially for the poorest and most venerable children. If the policy goal is to increase the number of children who enrolled in school, the adequate funds must replace school fees in order to protect and improve the quality of education that poor and venerable children receive.

The given high opportunity costs in rural areas, the absence of school fees may not be sufficient to improve school enrollment in the long run. A part from tuition fees, various charges is still retained, under the control of school management committee. The levels of this charges and exemptions vary. Sometimes schools suffered cash-flow problems following the abolition of school fees due to the delays in disbursement from administrative levels. The governments funding of secondary schools has been increasing in total terms but as a proportion of what is needed, has been decreasing partly due to inflation rises. The challenging task also to assess opportunities costs of schooling for families living in poverty which contribute to persistent low enrollment rate, child labor is wide spread-double shift are popular so that children can work and study on the same day. Uniforms and stationery are paid by families. There is no provision school meal. Government provision of textbooks does not meet the demand (World Bank, 2005).Most countries engaged in school fee abolition are encountering major planning and implementation challenges. The rapid growth in the number of students is a challenge to sustainable financing of education.

2.8 Financial Policy in Ethiopia

According to Teshome (2004) Education in Ethiopia was dominated by religion. It was in 1930's that education was coordinated under the guidance of a central ministry of education and fine arts. As the system of financing church education was concerned, the expenditure was kept low and confined to bare necessities of life as money had no place in the religious and spiritual atmosphere or learning. During the school year 1946-47, modern school buildings were constructed in many outside Addis Ababa and a direction of provincial education was appointed. Expansion in the provinces required additional money but the ministry reported that education had already been claiming 20% of the national budget. In response to the challenge the education Land Tax Act was promulgated in Dec. 1947 earmarking 30% of ordinary land tax of education in the provinces (Teshome, 2009).

Accordingly all elementary schools in the province were financed from this tax whereas all other education was financed by the national treasury.

However, the efficiency and distribution practice of this tax in various parts of the country become a sensitive issue among the people, making it one of the major points of controversy.

The critiques of this taxing system argued on the ground that, although it was based on the rural arable land, the beneficiaries in reality were the urban population as more schools were concentrated in few major cities. Thus, in Mulugeta (2000) stated that the farmers had been forced to pay for the education of the children of the urban dwellers. Therefore, the system of financing had promoted inequality of educational opportunities among the different regions.

Accordingly, in 1947 for the first time, the law proclaimed covered expenditure and accounting of local education tax funds. The local boards of education were set up. Those required meeting, at least once every six months to keep abreast of local education, examine the balance sheet submitted to them annually by ministry of finance, and satisfy themselves that all education tax was spent on elementary education. There were a number of crucial problems during the past years; the budget estimates prepared by the MoE had never been approved in full, the delay in the approval process for purchasing or for increments of salaries, it was often difficult to make use of specific funds. As a result, there was always a big gap between approved budget and actual expenditure (Teshome, 2009).

In 1974, the entire society had to undergo some radical social transformation with the emergence of new Marxist oriented military government, the system still remain centralized. Military government to new law authorizing locally affected by school management committees for operating and maintenance of education Article 7 of education proclamation No. 260 of (1984). Decentralization of power and authority in the education system has resulted in the devolution of power and authority from center to regional governments and the grass-root levels are responsible for management of resources allocated to them.

According to ESDP (1999) education sector development program attention was given to increase financing of education by raising public expenditure and improving its management. Especially according to the Education and Training Policy (1994) change of education organization and management has been made. Moreover, the policy of the same year in its parts of 3.9, which focus on educational finance stated as the necessary conditions, will be created for education and training institutions to generate their own income and to use it to strengthen the educational process.

The function of ministry of education has been significantly reduced and it is now dealing with matters pertaining to the setting of fundamental policies, board educational planning and programming, maintaining standards and setting procedures for program implementation and providing technical assistance. While regional education bureaus and its sub-units are responsible for all matters related to the financing, planning and implementation educational activities. Accordingly, special town and WoredaEducational Offices are accountable for management and administration of financial aspects (ETP, 1994). The current education office is more involved in the administration of recurrent budgets allocated for the accomplishment of special town and/or WoredaEducation activities. Once the budget is approved at regional level, it is the responsibility of town /woredaEducational office to implement the budget. The two major categories of expenditures are salary and operating expenses. Operating expenses which are very small in amount are announced and released at the beginning of each month on the basis of one twelfth of the year budget.

The largest portion of the woredaeducation budget is the expenditure for salary to staff personnel in the woreda. It is the responsibility of the woredaeducation office to prepare payroll and effect payment at the end of each month to teachers and non-teaching personnel working in the Woreda (Melaku, 2000). In more detail sense in 2000/01; education statistics annual abstract comments on education budget and expenditure of post Derguesystem as: The Government of the Federal Democratic Republic of Ethiopia has devoted to the provision of better education that can address the needs of society. This is witnessed by the budget allocation to the sector with a sharp increase from year to year.

CHAPTER THREE

3. RESEARCH DESIGN AND METHODOLOGY

This part of the research presents the methodological aspects of the research which includes, research design, research method and source of data, population sample size and sampling techniques, data collecting instrument, procedures and data collection, data analysis and ethical considerations.

3.1Research Design

Based on a research question, explanatory research design was used in this study. This design allows the researcher to gather data about respondents' perceptions, belief, opinions, and scores and out comes (Creswell, 2003). This is because of explanatory research design helps to gather a large variety of relevant data related the practices and challenges of financial resources management and it will also be effective for providing the current behaviors, attitudes and beliefs in a population. This design also helps to provide adequate information that enables the researcher to suggest some valuable alternatives. Therefore, to have a clear picture on the existing problems and to accomplish the objectives stated earlier explanatory research design become appropriate.

3.2 Research Method

This study was used concurrent mixed methodthrough collecting and analyzing data. The researcher firstly used quantitative method through survey questionnaires, while researcher also was used semi-structured interviews to substantiate the quantitative data. Therefore, to have a clear picture on the existing problems and to accomplish the objectives stated earlier a descriptive survey become appropriate. Also the concurrent mixed research method (qualitative and quantitative research methods) was employed, because to converging qualitative and quantitative data, researcher try to express parallelism first quantitative then qualitative and for the base of descriptive design selection (Creswell, 2003).

3.3 Sources of Data

To answer the basic questions of the study, the required data were collected from both primary as well as secondary sources. The primary sources of data were principals, vice principals, department heads, teachers, finance office experts and accountants. These respondents were selected as sources of the data because they are directly concerned with the issue under study. Besides, the secondary sources of data were annual school auditing reports, manuals, and budget reports and cash payment vouchers.

3.4 Population, Sample Size and Sampling Techniques

The target populations of the study were secondary school leaders (principals, vice principals and department heads), teachers, finance office experts and accountants. The researcher expected that they are the right source of information on the issue under investigation. In SidamaRegional State, there are 30 woredas and 6 administrative towns, with total of 80 secondary schools. For this study, the researcher selected five woredas and two town administrations by using simple random sampling techniques. This is because the researcher believed that from these selected woredas and town administrations can be obtaining sufficient information the issue under study.

On the other hand, sample size determination or target populations sample based on the Mugenda and Mugenda (2003) sample size determination criteria. He defines a sample size as a subject of the population which is representative. In selecting the number of schools to be involved in the study, the guidelines given by Orodho and Kombo (2000), that the sample should be proportionate to the target population was considered.

The selected woredas, namely, Lokka Abaya, Bona, Bursa, ArbegonaShebedinoworedasand AletaWondo and Yirgalemtown administration. In these selected woredas there are 18 secondary schools, out of which 9 secondary schools were taken by using simple random sampling techniques. This is the best way to get representative samples and to have ever subject equal chance to be selected. This sample schools accounts 50% of schools in the selected areas. These secondary schools include: Arbegona, Bocesa, Bona,Loka Abaya, Bursa,DillaAnfarara,AletaWondo, Yirgalem, and RasDesta secondary schools.

In the selected schools, there are 401 teachers and 60 school leaders. Out of these, 150(37%) of the teachers' this is because of researcher believed that from 150 teachers' representative can be obtaining sufficient information the issue under study. And 60(100%) of the school leaders were selected as the participants of the study. Moreover, 9(100%) secondary school accountants and 7(50%) finance office experts were included in the study. In order to select samples from target population, the researcher use simple random sampling for teachers, while purposive sampling was used to selected woredafinance office experts and census sampling technique was used to selected school leaders and accountants.

Table 1: Population, Sample and Sampling Techniques

S N	Sample Schools	Teachers			School Leaders			Accountants			Woreda Finance office experts		
		P	S	%	P	S	%	P	S	%	P	S	%
1	Loka Abaya	42	16	37	7	7	100	1	1	100	2	1	50
2	Bona	36	13	37	6	6	100	1	1	100	2		
3	Bursa	52	20	37	7	7	100	1	1	100	2	1	50
4	Arbegona	55	21	37	8	8	100	1	1	100	2	1	50
5	Bocessa	34	13	37	6	6	100	1	1	100			
6	RasDesta	33	12	37	6	6	100	1	1	100	2	1	50
7	Yirgalem	51	19	37	6	6	100	1	1	100			
8	DillaAnfarara	44	16	37	6	6	100	1	1	100	2	1	50
9	AletaWondo	54	20	37	8	8	100	1	1	100	2	1	50
Total		**401**	**150**	**37**	**60**	**60**	**100**	**9**	**9**	**100**	14	7	50
Sampling Techniques		**Simple Random**			**Census**			**Census**			**Purposive**		

Key: P= Population, S=sample size and %= percentage.

3.5 Instrument of Data Collection

In this study, the combination of questionnaires, interview, and document review wasemployed as data collection tools. This was done using different data gathering instrument allows a researcher to obtain complete picture what had been studies and help to cross-check the data obtained through different tools (Gay, 2009).

3.5.1 Questionnaire

This study was usedquestionnaires to collect data from school leaders (principals, vice principals and department heads) and teachers. Questionnaire were used as data collection tool because it enables to information about opinions and views and also appropriate instrument to obtain variety of opinion as within a relatively short period of time (Best & Khan, 2003). Questionnaires are less expensive, offer greater anonymity of respondents and appropriate for collecting factual information (Kumer, 2005). These justifications was made questionnaire more appropriate for this study. Two sets of questionnaire (Close-ended and open-ended) was prepared to collect information from two groups of respondents namely teachers and school leaders (department heads, principals and vice principals). The items were prepared in accordance with the designed objectives and basic question was answer in the study concerning school financial resources management. The questionnaire was prepared in English language, because all of the sample teachers and school leaders could have the necessary skills to read and understand the concepts that were in the questionnaire. The questionnaires had two parts. The first part of the questionnaire would describe the respondents' background information, which would include: Sex, age, experience and position. The second part in contains both close and open-ended question items. The close ended items were prepared by using Likert Scales and the value of the scale was between one and five. The researcher calculated the quantitative data using mean item scores ranging from 1.0 –5.0, which higher scores indicating high response score and lower score indicating low response of the respondents. Specifically, the researcher used the mean score ranging from 1-1.49 as “Very low”, 1.5-2.49 as “low”, 2.5-3.49 as “average”, 3.5-4.49 as “high” and 4.5-5 as “very high”. According to Zaidaton and Bagheri (2009) the mean score below 1.49 was considered as very low the mean score from 1.50 up to 2.49 was considered as low, mean score from 2.50 -3.49 was considered as medium and above 3.50 up to 4.49 was considered as high and 4.50-5.00 was considers as very high.

3.5.2 Interviews

Interview can helps to gather in-depth data that might not be possible with questionnaires (Kumar, 2005). In addition, it helps a researcher to support and cross-check his/her finding(s) from the survey questionnaires. In line with this idea, interview questions were conducted to gather relevant and additional information with 7 woreda/town financial office experts and 9 accountants. With this in mind, the interview was translated in to Amharic language in order to make communication easier. They are selected as interviewees because their numbers was manageable compared teachers’ and school leaders’ respondents and also researcher believed that they can explain their feelings in sufficiently. The interview guide question set for all group of respondents and had one part which targeted to obtain information related to the basic research questions. Generally, researcher recording interview data for 2 hours with above indicated research respondents.

3.5.3 Document Review

Document review was additional tool that used to collect data for this study. In this regard, documents such as the budget permission papers, school action plan, report, internal income, vouchers and woredas/town finance allocating documents were analyzed

3.6Validity and Reliability of the Instruments

3.6.1 Validity of the instrument

In this study, survey items and the items about the background information was reviewed for by experts in the field. For example, one advisor from educational planning and managements department of Dilla University was reviewed that survey questionnaire to insure what the instruments comprehensively cover the domain or items that it purports of cover. Feedback of the instrument also was obtained from the student researcher's advisor. Based on the comments obtained from respondents, items which were not clear have been 12 made clear, 7 unnecessary items were made to be omitted and other items which are assumed to be important for the objective of the research and not included have been made part of the questionnaire.

3.6.2 Reliability of the Instrument

To ensure its reliability, the researcher pilot tested the entire survey question designed to this study. The pilot tests wereconducted on school leaders and teachers in one school that was excluded from the actual sample of the study. Ensuring their confidentiality and anonymity, the researcher asked the participants to complete questionnaire and to provide feedback thereafter. Using the data collected for the pilot study, the student researcher checked the reliability of the instruments by using the Cranach's alpha.A reliability test was performed to check the consistency and accuracy of the measurement scales. The results of Cronbach's coefficient alpha are indicating questions in each construct are measuring a similar concept.

Table 2: Reliability test results with Cronbach's alpha

No	Items Type	No of items	Reliability coefficient
1	The extent of schools practice financial rules to manage school financial resources	13	.809
2	The extent of school stakeholders participate in the school financial resources management	9	.782
3	The adequacy of evaluation of finical school resource management	9	.840
4	The challenges that hinder the proper management of school financial resource	16	.822
Overall Reliability Coefficient			**.813**

3.7 Data Collection Procedures

The researcher secured support letter from the department of Dilla University, Sidama Regional education Bureau and woreda education office. Then, contact was made with principals of each school by orienting the purpose of the study to create rapport with them. After securing necessary willingness the current list of total population of the teaching staff was obtained. Then respondents who fill in the questionnaire and interviews participants were identified by different sampling techniques. The distribution, continuous follow-up and the collection of questionnaire weremade by the school leaders and teachers. To maximize the quality of responses of the respondents and the rate of return, convenient time gap was arranged.

3.8 Methods of Data Analysis

In this study both qualitative and quantitative data analysis techniques wereemployed. The quantitative data obtained through questionnaires were edited, categorized, and tabulated. Thus, frequencies, percentage, mean standard deviation and independent sample t-test were used. This is because of to know significance difference between two groups of respondents. In addition, descriptive statistics were used in the study under consideration is that it helps to describe the characteristics and the relationship between variables. The reason why descriptive statics was used in the study under consideration is that it helps to describe the characteristics and the relationship between variables.

The results were obtained and the relationship of each variable is thoroughly interpreted and discussed on the basis of key question. Quantitative analysis was done through software called Statistical Package for the Social Science (SPSS) 21 version.

The qualitative data gathered through open-ended questionnaire, interviews and document analysis was described as supplementary evidence in addition to the discussions of quantitative data. The data were analyzed using narrative description and quoting as it is. Finally, conclusions were drawn from the major findings and possible recommendations from the identified problems weresuggested.

3.9 Ethical Considerations

Taking the severity of the ethical considerations in mind, this study was done with highest importance placed on ethics, confidentiality, and anonymity. In this study, confidentiality and anonymity of the respondents was emphasized to protect their privacy and the dignity (Cohen et al., 2007). Thus, on the cover page of the survey questionnaire, the researcher clearly presented how to protect confidentiality and anonymity of the participants; informing them that involvement in the study is voluntary; the involvement is free of any intended risk; and their names and the names of their schools were kept anonymous. The research also was used polite language expression and respect while he was interview the respondents with a given type data gathering tool/question. Besides, the other ethical issues that the researcher needs to follow are: not violating rights, not exposing the participant physically or mentally to illegal issue, not invading personal privacy, not duplicating another data to the study in the data collection process from the respondents and not copying of documents for purpose of the study /plagiarism/.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

This chapter deals with presentation, analysis and interpretation of data were collected through questionnaire, interview and document analysis. The subjects of the study were teachers, school leaders, accountants and woreda education office experts. The focus of this study was to analyze and interpret data on variables of the study namely practices and challenges of financial resources management in secondary schools of Sidama Regional State.

4.1 Rate of the Quantitative Data

In this study, the total of **210** respondents were selected and invited to complete the questionnaires. From these numbers, **55** school leaders and **138** wereteachers. Out of the 150 questionnaires distributed to the teachers, 134(89.3%) were filled correctly while the rest 16(10.7%) of teachers' responses were rejected because their responses were incomplete. Questionnaires dispersed to the school leaders, 55(91.7%) of them were filled and returned correctly and while 5(8.3%) responses were rejected because their responses were incomplete.According to Babbie (1998) 50% response rate is adequate, a 60% response is considered good while a 70% response rate is considered very well. A low reply rate is not acceptable and leads to concerns regarding external validity of the study. Thus, in the following section presentation, analysis and interpretation of data were presented in the following sub-sections corresponding to the basic research questions and characteristics of respondents.

4.2 Characteristics of the Respondents

By describing characteristics of the respondents, it is possible to know some background information about the sample population who participated in the study. Table 3 shows the general characteristics (sex, age and educational status, service year as leader or teacher and field of specialization). The data collected on the characteristics of the respondents are presented in Table 3.

Table 3: Respondents Characteristics

SN	Items	Variables	Respondents Type			
			School Leaders (N=55)		Teachers (N=134)	
			No	%	No	%
1	Sex	A) Male	51	92.7	101	75.4
		B) Female	4	7.3	33	24.6
		Total	55	100	134	100
2	Age	A) 21-25	14	25.4	33	24.6
		26-30	22	40	66	49.2
		31-35	9	16.4	16	11.9
		36-40	4	7.3	9	6.7
		41-45	4	7.3	7	5.2
		> 45	2	3.6	3	2.2
3	Educational Status	A) Diploma	-	-	4	3.0
		B) 1st Degree	44	80	123	91.8
		C) 2nd Degree	11	20	7	5.2
		Total	55	100	134	100
4	Service year as school leader or teacher	A) 1-5	22	40	71	53.0
		B) 6-10	15	27.3	30	22.4
		C)11-15	10	18.2	14	10.4
		D) 16-20	5	9.1	11	8.2
		E) Above 21	3	5.4	8	6.0
		Total	55	100	134	100
5	Field of specialization	A) Language	6	11	27	20.1
		B) Natural Science	15	27.3	40	29.8
		C) Social Science	30	54.5	45	33.6
		D) Mathematics	4	7.3	22	16.4
		Total	55	100	134	100

F=Frequency and P=Percentage

As can be seen from item one in Table 3, in relation to sex distribution of school leaders 51(92.7%) of them were males and 4(7.3%) female. This result showed that lower number of females was represented in secondary schools of Sidama Region. On the other hand, 101(75.4%) of teachers were males and 33(24.6%) of them were females. This indicates that the majority of the school leaders and teachers in the secondary schools management teaching positions were males in Sidama Region.

Table 3, item 2, concerning to age structure, 14(25.4%) of school leaders and 33(24.6%) of teachers were in the age category between 20-25 years, 22(40%) of school leaders and

66(49.2%) of teachers were between 26-30 years; 9(16.4%) of school leaders and 16(11.9%) of teachers were between 31-35 years old; 4(7.3%) of school leaders and 9(6.7%) of teachers were between 36-40 years old and only 4(7.3%) of school leaders and 7(5.2%) of teachers were between 41-45 years old. The rest 2(3.6) of school leaders and 3(2.2%) of teachers were 45 years and above years old. This shows that majority of school leaders and teachers were found between 26-30 years or they are active working age groups.

As illustrated in the Table 3, item 3, regarding the educational status of the respondents, 44(80%) of school leaders were first degree holders, while 11(20%) of them were MA/MSC degree holders. This result did not meet with MoE (2002) which stated that the principal position in secondary schools required second degree. However, in the study area, majority of school leaders were 1st degree holders. On the other hand, concerning the educational status of teachers, 4(3.0%) of teachers were diploma holders. This indicated that in the education sector tries to employing qualified teachers in each education level, but still now some subject teachers in the secondary schools of the study area diploma holders, so this calls for special attention to enhance those teachers according to standard for the better improvement of teaching and learning. And 123(91.8%) of teachers respondents had first degree and the remaining 7(5.2%) of teachers were 2nd degree holders, so this calls for special attention to enhance those teachers according to standard .

As it can be seen in Table 3, item 4, indicates that the service year as school leader/teacher or work experience of the respondents 22(40%) of school leaders and 71(53.0%) of teachers belongs to experience years ranging from 1-5, 15(27.3%) of school leaders and 30(22.4%) of teachers experience years range of 6-10, 10(18.2%) of school leaders and 14(10.4%) of teachers belongs to the range of 11-15 years' experience and 5(9.1%) of school leaders and 11(8.2%) of teachers belongs to the range of 16-20 years' experience. Whereas remaining 3(5.4%) of school leaders and 8(6.0%) of teachers had more than 21 of years' experience. This result showed that the majority of school administrative bodies were not well experienced in the schools, i.e. had less work experience on current position or have less than 10 years' experience.

As it can be seen in Table 3, item 5, in relation to the field of specialized or department of the study participants 6(11%) of the school leaders and 27(20.1%) of the teachers were specialized in language. On other hand, 15(27.3%) of the school leaders and 40(29.8%) of the teachers were specialized in natural science. Regarding to the field of social science specialization, 30(54.5%) of the school leaders and 45(33.6%) of the teachers. The remaining, 4(7.3%) of the school leaders and 22(16.4%) of the teachers were field of specialized in mathematics. The data showed that the majority of study participants were specialized in social science and natural science. This shows most of time natural science experts can be contribute scientific materials which to create conducive school climate.

4.3 The extent of schools practice financial rules to manage school financial resources

Following table presents respondents opinion results on the extent of schools practice financial rules to manage school financial resources includes; extent of implemented finance rules and regulations, stakeholders effectively participate in financial resource management in school, competency to manage school finance, guidelines for financial resource management, payment by using legalized receipts and Financial rules and regulation enhance efficient utilization of school finance in school. These are presented in table 4 below:

Table 4: Schools practice financial rules to manage financial resources

SN	Items	Respondents Type				t-value	p-value
		Teachers (N=134)		School Leaders (N=55)			
		Mean	SD	Mean	SD		
1	School has implemented finance rules and regulations	2.18	1.17	2.34	1.35	-1.81	.071
2	The qualified finance personnel experts are employed for finance work in your school	2.24	1.21	2.47	1.16	-1.18	.240
3	The stakeholders effectively participate in financial resource management in school	2.12	1.11	2.03	1.10	.509	.612
4	Principals have competency to manage school finance	2.23	1.19	2.65	1.23	-2.15	.032
5	There are clear guidelines for financial resource management in the school	2.28	1.20	2.76	1.45	-2.32	.021
6	School is effective in financial resource management	2.19	1.13	2.52	1.16	-1.81	.070
7	School collects payment by using legalized receipts	2.14	1.08	2.20	1.14	-.330	.742
8	School uses petty cash properly	2.05	.963	2.56	1.19	-3.03	.003
9	School reports financial utilization on time for concerning bodies	2.14	1.15	2.47	1.43	-1.65	.099
10	School have provided by plan in each revenues	2.15	1.07	2.50	1.41	-1.86	.044
11	During utilization of money all concerning bodies sign on voucher	2.14	1.08	2.40	1.18	-1.40	.162
12	Financial rules and regulation enhance efficient utilization of school finance in school	2.17	1.14	2.20	.950	-.162	.872

Key: VL= Very Low (1.00-1.49) L= Low (1.50-2.49) M=Medium (2.50-3.49) H= High (3.50-4.49) VH= Very High (4.50-5.00). M- is mean, SD- is standard deviation, t-is independent sample t-test and P-value. Significance level=0.05 Significant at $p<0.05$, not significant at $p > 0.05$

As it can be seen in table 4, item 1, the respondents were requested to rate their level of agreement about school has implemented finance rules and regulations. The mean score of teachers (M=2.18, SD=1.17) indicated low and while school leaders (M=2.34, SD=1.35) showed that school has implemented finance rules and regulations is medium. On the other hand, the calculated t-test value (t=-1.81, p>0.05) showed that there is no statistically significant difference between the two respondents on the issue. In general, the response of both teachers and school leaders pointed out that school inadequately implemented finance rules and regulations.

As it can be seen from item 2, asks for the qualified finance personnel experts are employed for finance work in your school (M=2.24, SD=1.21) of teachers and school leaders (M=2.47, SD=1.16) indicated that low on the issue. On the other hand, the calculated t-test value (t=-1.18, p>0.05) showed that there is no statistically significant difference between the two respondents on the issue. It is possible to realize that the qualified finance personnel experts are not employed for finance work in your school.

Further, it can be observed from above table of item 3, the respondents were needed to reveal their level of the agreement in relation to the stakeholders effectively participate in financial resource management in school, in this concern, the mean score of teachers (M=2.12, SD=1.11) and school leaders (M=2.03, SD=1.10) showed that the stakeholders ineffectively participate in financial resource management in school. On the other hand, the calculated t-test value (t=.509, p>0.05) showed that there is no statistically significant difference between the teachers and school leaders respondentsabout the stakeholders effectively participate in financial resource management in school. Therefore, data showed that the stakeholders inadequately participate in financial resource management in school. In addition to this, one of the interviewee 001 expressed the following:

> *Schools' are not finance personnel employed instead it was given for teachers as additional work. In similar accountant participants explained that unless the qualified person will be employed, it is difficult to manage the schools finance successfully. This implies that the finance personnel worked on the position not qualified with the competency of the position required.*

On the above Table, item 4, the respondents were requested to rate their level of agreementabout principals have competency to manage school finance, the mean score of teachers (M=2.23, SD=1.19) indicated that low on the issue and while school leaders

(M=2.65, SD=1.23) showed at medium level on the same issue about principals have competency to manage school finance. On the others hand, the calculated t-test value (t=-2.15, p<0.05) showed that there is statistically significant difference between the two respondents on the issue. In general, the response of teachers and school leaders' showed that principals did not have competency to manage school finance. Similarly, Corbally (1997) states that the personnel of education finance and business administration will need to possess certain specialized competencies in the area of financial management. Actually the necessary skills, knowledge, and understandings which will enable them to utilize their general competency are needed.

As it can be seen from item 5, Table 4, the respondents were requested that there are clear guidelines for financial resource management in the school or not, in this concernthe mean score of teachers (M=2.28, SD=1.20) low on the issue and school leaders (M=2.76, SD=1.45) showed medium level about there are clear guidelines for financial resource management in the school. On the others hand, the calculated t-test value (t=-2.32, p<0.05) showed that there is statistically significant difference between the two respondents on the issue. This showed that there are no clear guidelines for financial resource management in the school.

As it can be seen in Table 4, item 6, respondents were requested that school is effective in financial resource management or not.The calculated mean score of teachers (M=2.19, SD=1.13) revealed low on the issue and school leaders (M=2.52, SD=1.16) indicated that school is moderately effective in financial resource management. On the other hand, the calculated t-test value (t=-1.81, P<0.05) showed that there is statistically significant mean difference between the two respondents on the issue. This showed that during utilization of money all concerning bodies don't sign on voucher.One of the interviewed 07said;

> *The ways of allocation of budget is each sector office formulates its budget proposal based on the budget ceiling and the instruction it received from our office. As any sector office of the woreda, the woreda education office prepares it budget proposal in consultation with the schools in the woreda. The schools don't directly participate in the budget preparation.*

As it can be seen from item 7, Table 4, asks for school collects payment by using legalized receipts, the mean score of teachers (M=2.14, SD=1.08) and school leaders (M=2.20, SD=1.14) indicated that school don't collects payment by using legalized receipts. On the others hand, the calculated t-test value (t=-.330, P>0.05) showed that there is no statistically significant mean difference between the two teachers and school leaders respondents on the issue. It showed that most of the schools don't collect payment by using legalized receipts.

Table 4, item 8, regarding school uses petty cash properly or not, in this regard the mean score of teachers (M=2.05, SD=.963) said that school don't uses petty cash properly and while school leaders (M=2.56, SD=1.19) showed that school uses petty cash properly is medium. On the others hand, the calculated t-test value ($t=-3.03$, $P<0.05$) showed that there is statistically significant difference between the teachers and school leaders in relation to school uses petty cash properly. Therefore, the response of both respondents said that schools unable to use petty cash properly.

Table 4, item 9, respondents were requested to show their level of applyingschool reporting financial utilization on time for concerning bodies. On this concern, the mean score of teachers the (M=2.14, SD=1.15) and that of school leaders (M=2.47, SD=1.43) showed that that school incapable to reports financial utilization on time for concerning bodies. On the others hand, the calculated t-test value ($t=-1.65$, $P>0.05$) showed that there is no statistically significant difference between the two respondents on the issue. Therefore, it is realized that schools under study poorly reports financial utilization on time for concerning bodies.

Table 4, item 10, asks for school have provided by plan in each revenues or not, in this regard, the computed mean score of teachers (M=2.15, SD=1.07) showed low on the issue and while school leaders (M=2.50, SD=1.41) indicated that school have provided by plan in each revenues is medium. On the others hand, the calculated t-test value ($t=-1.86$, $P<0.05$) showed that there is statistically significant difference mean between the two respondents on the issue.

As it can be seen in Table 4, item 11, respondents were requested that during utilization of money all concerning bodies sign on voucheror not, the calculated mean score of teachers (M=2.14, SD=1.08) and school leaders (M=2.04, SD=1.18) indicated that during utilization of money all concerning bodies don't sign on voucher. On the others hand, the calculated t-test value ($t=-1.40$, $P>0.05$) showed that there is no statistically significant difference mean between the two respondents on the issue.Therefore, it is realized that the adequacy of rules and regulations in financing education is not adequate.

Table 4, item 12, respondents asked that financial rules and regulation enhance efficient utilization of school finance in school. In this regard, the computed mean score of teachers

(M=2.17, SD=1.14) and school leaders (M=2.20, SD=.950) indicated that financial rules and regulation enhance efficient utilization of school finance in school is insufficiently. On the others hand, the calculated t-test value (t=-.162, P>0.05) showed that there is no statistically significant difference mean between the two respondents on the issue. Therefore, it understands that the financial rules and regulation enhance efficient utilization of school finance in school is unsatisfactory.

4.4 The extent of school stakeholders participate in the school financial resources management

The following table describes about the extent of school stakeholders participate in the school financial resources management like give serious attention when they prepare the school budget plan, determine proper utilization of the school budget, utilize the approved budget according to plan and submit financial utilization report to woreda education office regularly are presented in table 5 below:

Table 5: The extent ofstakeholders participate in the school financial resources management

SN	Items	Respondents Type				t-value	p-value
		Teachers (N=134)		School Leaders (N=55)			
		Mean	SD	Mean	SD		
1	Stakeholder get relevant training on financial control of the utilization in school	2.15	1.16	2.41	1.34	-1.34	.181
2	Stakeholders give serious attention when they prepare the school budget plan	2.50	1.32	2.52	1.35	-.093	.926
3	Stakeholders follow ups to determine proper utilization of the school budget	2.45	1.29	2.45	1.27	.003	.997
4	School stakeholders utilize the approved budget according to plan	2.31	1.27	2.18	.989	.685	.494
5	School stakeholders submit financial utilization report to woreda education office regularly	2.18	1.05	2.41	1.01	-1.38	.167
6	Stakeholders effectively participation in budget related decision making in school	2.28	1.29	2.87	1.33	-2.81	.005
7	School stakeholders participate in income generating for the school	2.00	.945	2.25	1.15	-1.52	.129
8	Stakeholders participate in monitoring and evaluation of school finance	2.01	.884	2.20	1.25	-1.15	.251
9	Stakeholders participate allocation of school annual budget	2.01	.996	2.18	.964	-1.65	.292

Key: VL= Very Low (1.00-1.49) L= Low (1.50-2.49) M=Medium (2.50-3.49) H= High (3.50-4.49) VH= Very High (4.50-5.00). M- is mean, SD- is standard deviation, t-is independent sample t-test and P-value. Significance level=0.05 Significant at $p<0.05$, not significant at $p > 0.05$

As it can be seen in Table 5, item 1, respondents were requested to their level of agreement about stakeholder get relevant training on financial control of the utilization in school or not. In this regard, the calculated mean score of teachers (M=2.15, SD=1.16) and school leaders (M=2.41, SD=1.34) showed that the stakeholder unable to get relevant training on financial control of the utilization in school. On the others hand, the calculated t-test value (t=-1.34, P>0.05) showed that there is no statistically significant mean difference between the two respondents on the issue. It showed that the stakeholders don't get relevant training on financial control of the utilization in school. On the other hand, Niemann (2007) believes that financial activities are deal with most effectively when both the administrative and academic personnel are involved in the process. Similarly, the expansion of education and maintaining the required quality in schools are greatly influenced by the amount of finance available to education and the way these available financial resources are effectively and efficiently managed (Niemann& Bennett, 2002).

Table 5, item 2, asks for stakeholders give serious attention when they prepare the school budget plan, on this concern, the mean score of teachers (M=2.50, SD=1.32) and that of school leaders (M=2.52, SD=1.35) revealed that stakeholders give serious attention when they prepare the school budget plan at medium level. On the others hand, the calculated t-test value (t=-.093, P>0.05) showed that there is no statistically significant mean difference between the two respondents on the issue. It showed that stakeholders unsuccessfully give serious attention when they prepare the school budget plan.

Table 5, item 3, respondents were requested about stakeholders follow ups to determine proper utilization of the school budget or not, on this concern, the mean score of teachers (M=2.45, SD=1.29) and school leaders (M=2.45, SD=1.27) performed low on the issue. On the others hand, the calculated t-test value (t=.003, P>0.05) showed that there is no statistically significant mean difference between the teachers and school leaders respondents about stakeholders follow ups to determine proper utilization of the school budget. This showed that the stakeholders unable to follow ups to determine proper utilization of the school budget.

As it can be seen in Table 5, item 4, respondents were requested the school stakeholders utilize the approved budget according to plan. In this regard, the mean score of teachers (M=2.31, SD=1.27) and school leaders (M=2.18, SD=.989) low that the school stakeholders utilize the approved budget according to plan. On the others hand, the calculated t-test value (t=.685, P>0.05) showed that there is no statistically significant mean difference between the teachers and school leadersin relation school stakeholders utilize the approved budget according to plan. Therefore, it showed that the school stakeholders unsatisfactorily utilize the approved budget according to plan.

Table 5, item 5, respondents were requested to show their level of agreement about the school stakeholders submit financial utilization report to woreda education office regularly. On this concern, the mean score of teachers (M=2.18, SD=1.05) and school leaders (M=2.41, SD=1.01) showed lowlevel that school stakeholders submit financial utilization report to woreda education office regularly. On the others hand, the calculated t-test value (t=-1.38, P>0.05) showed that there is no statistically significant mean difference between the teachers and school leaders on the issue. It showed that the school stakeholders don't submit financial utilization report to woreda education office regularly.

Table 5, item 6, asked for the stakeholders effectively participation in budget related decision making in school. In this regard, the mean score of teachers (M=2.28, SD=1.29) and school leaders (M=2.87, SD=1.33) showed that stakeholders effectively participation in budget related decision making in school. Similarly, the calculated t-test value (t=-2.81, P>0.05) showed that there is no statistically significant mean difference between the two respondents on the issue. Therefore, it realizes that stakeholders ineffectively participation in budget related decision making in school. In addition one of interview 05 asserted that:

> *Budget plan was not approved at school level through the participation of stakeholders as it was observed while supervision and auditing. Equally, the school financial decisions minutes document review also made sure that the school budget plan was approved only by few school management and PTSA committee members.*

As depicted by Table 5, item 7, concerning the school stakeholders participate in income generating for the school, the computed mean score of teachers (M=2.00, SD=.945) and school leaders (M=2.25, SD=1.15) indicated low that concerningschool stakeholders participate in income generating for the school. On the others hand, the calculated t-test value (t=-1.52, P>0.05) showed that there is no statistically significant mean difference between the teachers and school leaders respondents on the issue. Therefore, it showed that school stakeholders poorly participate in income generating for the school.

Table 5, item 8, asks for stakeholders participate in monitoring and evaluation of school finance, on this concern, the calculated mean score of teachers (M=2.01, SD=.884) and school leaders (M=2.20, SD=1.25) performed low on the issue. On the others hand, the calculated t-test value (t=-1.15, P>0.05) showed that there is no statistically significant mean difference between the two respondents on the issue. This showed that the stakeholders inadequately participate in monitoring and evaluation of school finance. In addition, one of the interviews003 pointed out that;

> *School leaders tried to prepare schools' budget plan that gave the impression to teaching-learning activities, it was not integrated the whole teaching-learning activities. In addition to this, the school budget plan preparation was not followed the procedures of budget planning.*

As it can be seen in Table 5, item 9, respondents were requested that stakeholders participate allocation of school annual budget or not. In this regard, the computed mean score of teachers (M=2.01, SD=.996) and school leaders (M=2.18, SD=.964) indicated low on the issue. On the other hand, the calculated t-test value (t=-1.65, P>0.05) showed that there is no statistically significant mean difference between the two respondents on the issue. This showed that stakeholders unable to participate allocation of school annual budget.

4.5 The adequacy of evaluation of finical school resource management

Following table presents theadequacy of evaluation of finical school resource management such as internal auditors monitor and evaluates the school finance, school reports financial resource utilization timely and transparency and accountability of financial resource utilization in school in the target secondary schools are presented in table 5 below:

Table 6: The adequacy of evaluation of finical school resource management

SN	Items	Respondents Type				t-value	p-value
		Teachers (N=134)		School Leaders (N=55)			
		Mean	SD	Mean	SD		
1	School posts the annual budget at public places	2.13	1.08	2.40	1.06	-1.53	.127
2	The school finance head follow the liquidation process	2.33	1.35	2.12	1.37	.955	.341
3	Internal auditors monitor and evaluate the school finance	2.17	1.19	2.18	1.22	.664	.508
4	Auditors to improve the finance utilizing efforts of the school leaders	2.04	1.01	2.50	1.26	.271	.786
5	School reports financial resource utilization timely	2.98	.851	2.81	.692	.090	.928
6	School implement budget according to the plan	2.44	.861	2.17	.653	-.289	.773
7	Transparency and accountability in financial resource utilization in school	2.09	.752	2.31	.842	.251	.802
8	The existence of internal auditing services and its effectiveness	2.05	1.36	2.48	.872	.237	.052
9	School finance audited by external auditors regularly	2.58	1.00	2.29	1.32	-2.27	.024

Key: VL= Very Low (1.00-1.49) L= Low (1.50-2.49) M=Medium (2.50-3.49) H= High (3.50-4.49) VH= Very High (4.50-5.00). M- is mean, SD- is standard deviation, t-is independent sample t-test and P-value. Significance level=0.05 Significant at $p<0.05$, not significant at $p > 0.05$

Table 6, item 1, respondents were requested that school posts the annual budget at public places or not, the calculated mean score of teachers (M=2.13, SD=1.08) and that of school leaders (M=2.40, SD=1.06) indicated that the school was not posts the annual budget at public places. This is proved by the t-value of -1.53 and its calculated sig =>0.05 which is greater than p value=0.05 which showed that there is no statistically significant difference between the two respondents on the issue. Therefore, the response of both respondents about school posts the annual budget at public places is unsatisfactory.

Table 6, item 2, asked for the school finance head follow the liquidation process or not, the computed mean score of teachers (M=2.33, SD=1.35) and school leaders (M=2.12, SD=1.37) reported low that the school finance head follow the liquidation process. This is confirmed by the t- test value (t=-955.04, P>0.05) this showed that there is no significant difference between teachers and school leaders about the school finance head follow the liquidation process.Therefore, above data realized that internal auditor’s insufficiently monitored and evaluate the school finance.

Table 6, item 3, respondents were requested that internal auditors monitor and evaluate the school finance or not, the computed mean score of teachers (M=2.17, SD=1.19) and school leaders (M=2.18, SD=1.22) showed that internal auditors monitor and evaluate the school finance is unsatisfactory. This is proved by the t-value of .664 and its calculated sig=>0.05 which is greater than p value=0.05 which showed that there is no statistically significant difference between the teachers and school leaders respondents on the issue. In general the above data showed that there are low effort of internal auditors monitor and evaluate the school finance. The interview conducted with one of 006 asserted the idea that:-

> *Most internal auditing is usually only to check the balance between income and expenditure, but not targeted to check the wise management of the school budget. Even they don’t check and monitor and evaluate the way of its utilization and the purpose of expenditure. This may negatively affect the management of financial resource in the schools under study.*

As it can be Table 6, item 4, respondents were requested auditors to improve the finance utilizing efforts of the school leaders, in this regard, the calculated mean score of teachers (M=2.04, SD=1.01) low on the issue and while school leaders (M=2.50, SD=1.26) indicated that the leaders moderately audit to improve the finance utilizing efforts of the school leaders. This is confirmed by the t- test value (t=.271, P>0.05) this showed that there is no significant difference between teachers and school leaders on the issue. Therefore, the response of both respondents aboutauditors to improve the finance utilizing efforts of the school leaders is insufficiently.

As it can be seen from item 5, asked for school reports financial resource utilization timely, the calculated mean score of teachers (M=2.98, SD=.851) and school leaders (M=2.81, SD=.692) indicated that medium levelschool reports financial resource utilization timely. This is proved by the t-value of .090 and its calculated sig =>0.05 which is greater than p value=0.05 which showed that there is no statistically significant difference between the two respondents on the issue.It showed that school doesn't properly reports financial resource utilization timely.

As it can be seen from item 6, respondents were requested school implement budget according to the plan, on this concern, the computed mean score of teachers (M=2.44, SD=.861) and that of school leaders (M=2.17, SD=.653) indicated that there is no school implementation of budget according to the plan. This is confirmed by the t- test value (t=-.289, P>0.05) this showed that there is no significant difference between teachers and school leaders about school implement budget according to the plan. Therefore, the response of both respondents revealed that school implement budget according to the plan is not sufficient.

As it can be seen from item 7, asked for transparency and accountability in financial resource utilization in school, on this concern, the calculated mean score of teachers (M=2.09, SD=.752) and that of school leaders (M=2.31, SD=.842) low that transparency and accountability of financial resource utilization in school. This is proved by the t-value of .251 and its calculated sig =>0.05 which is greater than p value=0.05 which showed that there is no statistically significant difference between the two respondents on the issue. Therefore, it showed that transparency and accountability in financial resource utilization in school was inadequate.

As it can be seen from item 8, respondents were requested that the extent to which of internal auditing services and its effectiveness or not. In this concern, the computed mean score of teachers (M=2.05, SD=1.36) and that of school leaders (M=2.48, SD=.872) rated low level on the issue that the existence of internal auditing services and its effectiveness. This is confirmed by the t- test value (t=.237, P>0.05) this showed that there is no significant difference between teachers and school leaders about the existence of internal auditing services and its effectiveness. Therefore, it showed that the existence of internal auditing services and its effectiveness were low.

Table 6, item 9, asked for school finance audited by external auditors regularly, the calculated mean score of teachers (M=2.58, SD=1.00) and school leaders (M=2.29, SD=1.32) performed low aboutschool finance audited by external auditors regularly. On the others hand, the calculated t-test value ($t=-2.75$, $P<0.05$) showed that there is statistically significant mean difference between the teachers and school leaders respondents on the issue. This showed that school finance audited by external auditors regularlyis unsatisfactory. Similarly (Correiaet al. 2003) upon to give expression of their opinion on the fairness of presentation of financial statements and the major purpose of the audit process is to obtain that degree of confidence about the absence of material errors and irregularities that, if undetected, would affect fairness of the school's financial presentation.

4.6 The challenges that hinder the proper management of school financial resource

The following table describes about the challenges that hinder the proper management of school financial resource such as financial personnel incompetency, lack of appropriate controlling in financial resource management in the school, lack of training and development, lack of guideline on budget planning, allocating and utilizing issues, lack of commitment to utilize school financial property and local and national inflation. These are presented in table 7 below:

Table 7: The challenges that hinder the proper management of school financial resource

SN	Items	Respondents Type				t-value	p-value
		Teachers (N=134)		School Leaders (N=55)			
		Mean	SD	Mean	SD		
1	School financial personnel incompetency	3.87	.945	3.85	1.33	.162	.871
2	Low level participation of stakeholders in school financial resource management decision making	3.93	.918	4.24	.809	-2.64	.009
3	Lack of appropriate controlling in financial resource management in the school	3.73	1.20	4.31	.992	-3.87	.000
4	Inappropriate financial planning inhibits schools financial resource management	4.00	.915	4.32	.648	-2.93	.090
5	Illegal purchasing materials practices in school	4.08	1.04	4.58	.543	-4.15	.004
6	Lack of training and development	4.07	.989	4.63	.533	-4.83	.000
7	Shortage of school budget	4.00	.937	4.48	.652	-4.23	.060
8	Lack of guideline on budget planning, allocating and utilizing issues	4.00	.859	4.36	.745	-3.33	.071
9	Interferences of the external body	3.62	.995	3.73	1.24	-.798	.426
10	Local and national inflation	3.71	.858	4.25	.978	-4.67	.800
11	Lack of efforts on financial issues	3.76	.876	4.26	.770	-4.51	.000
12	Weak planning, monitoring and evaluation of school finance	3.61	1.01	4.29	.793	-5.41	.000
13	Lack of commitment to utilize school financial property	3.42	1.26	3.65	1.44	-1.36	.172
14	Lack of transparency of school Administration	3.63	1.05	3.78	1.13	-1.01	.312
15	Schools not follow finance rules and regulations	3.60	1.14	3.69	1.25	-.622	.534
16	Problems of identifying priority needs of finance	3.83	.943	3.78	.832	5.98	.000

Key: VL= Very Low (1.00-1.49) L=Low (1.50-2.49) M= medium (2.50-3.49) H= High (3.50-4.49) VH= Very High (4.50-5.00). M- is mean, SD- is standard deviation. M- is mean, SD- is standard deviation, t-is independent sample t-test and P-value. Significance level=0.05 Significant at p<0.05, not significant at p > 0.05

Table 7 item 1, concerning to school financial personnel incompetency, in this issue, the calculated mean of teachers (M=3.87, SD=.945) and school leaders (M=3.85, SD=1.33) agreed that school financial personnel incompetency. On the other hand, the calculated t-test value (t=.162, P>0.05) showed that there is no statistically significant difference between the two respondents on school financial personnel incompetency. It is possible to realize that school financial personnel incompetency is the challenges that hinder the proper management of school financial resource. One of Interviewed 02 asserted that:

> *Critical challenges of financial resources in the schools are a release of budget allocated to schools very lately, lack of adequate skilled manpower that controls effective financial resources utilization, engagement of school management on different duties, lack of planning and performing the school activities together with stakeholders, school principals working by their own without inviting others, interferences of school principals in all works, lack of team work approach among stakeholders and no relevant training on financial control and utilization to stakeholders.*

As it can be seen Table 7 item 2, deal with low level participation of stakeholders in school financial resource management decision making. In this regard, the calculated mean of teachers (M=3.93, SD=.918) and school leaders (M=4.24, SD=.809) indicated that low level participation of stakeholders in school financial resource management decision making is high. On the other hand, the calculated t-test value (t=-1.69, P>0.05) showed that there is no statistically significant difference between the two respondents in relation to low level participation of stakeholders in school financial resource management decision making. It is possible to infer that low level participation of stakeholders in school financial resource management decision making.

Further, it can be seen from above table of the item 3, the respondents were needed to show their level of the agreement about lack of appropriate controlling in financial resource management in the school. Regarding to this issue calculated mean scores of the teachers (M=3.73, SD=1.20) and school leaders (M=4.31, SD=.992). This shows that, both teachers' and school leaders respondents reported high to the issue that lack of appropriate controlling in financial resource management in the school. This is proven by calculated t-test value (t=-3.87, p<0.05) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that lack of appropriate controlling in financial resource management in the school is one of the challenges that hinder the proper management of school financial resource.

As indicated in same table of item 4 the mean score of teachers (M=4.00, SD=.915) and school leaders (M=4.32, SD=.648) for the item that inappropriate financial planning inhibits schools financial resource management. As it can be observed from the above mean scores teachers and school leaders reported that inappropriate financial planning inhibits schools financial resource management is one of the challenges that hinder the proper management of school financial resource. Therefore, respondents' mean scores of the teachers and school leaders show that inappropriate financial planning inhibits schools financial resource management. This is proven by calculated t-test value ($t=-.648$, $p>0.05$). This shows that there is no statistically significant difference between the two respondents on the issue that inappropriate financial planning inhibits schools financial resource management.

Table 7 item 5, concerning illegal purchasing materials practices in school, in this regard, the calculated mean of teachers ($M=4.08$, $SD=1.04$) high on the issue while school leaders ($M=4.58$, $SD=.543$) very high that illegal purchasing materials practices in school. On the other hand, the calculated t-test value ($t=-4.15$, $P<0.05$) showed that there is statistically significant difference between the two respondents on illegal purchasing materials practices in school. It is possible to infer that illegal purchasing materials practices in school in the study area.

Further, it can be seen from above table of the item 6, the respondents were needed to show their level of the agreement aboutlack of training and development. Regarding to this issue calculated mean scores of the teachers ($M=4.07$, $SD=.989$) and ($M=4.63$, $SD=.533$) of the school leaders. This shows that, both teachers and school leaders' respondents reported lack of training and development. This is proven by calculated t-test value ($t=.099$, $p<0.05$) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that lack of training and development.

Table 7 item 7, concerning shortage of school budget, in this regard, the calculated mean of teachers ($M=4.00$, $SD=.937$) and school leaders ($M=4.48$, $SD=-4.23$) showed that shortage of school budget. On the other hand, the calculated t-test value ($t=-4.23$, $P>0.05$) showed that there is statistically significant difference between the two respondents on shortage of school budget. It is possible to infer that shortage of school budget is the problem that affects effective implementation of financial resource management.The interview conducted with one of004asserted the idea that:

> *Accordingly, schools have shortage of budget, lack of well experienced personnel, lack of financial management and utilization training and the allocated budget from education office was in kind not in cash, which is not distributed based on the interest of the schools, and also did not released on time. Weak involvements of the community*

exist in most schools. In addition in some schools; principals are always blamed and accused of misappropriation of school fund.

In addition one of interview 09 pointed out that;

Most of the school principals are qualified in different subject, but not related with current position, they are not well experienced on their current position and the PTA members are unqualified, no experienced and untrained for educational finance utilization. So that, the experience of would not enable them to manage, plan, organize, coordinate and control the budget.

Further, it can be seen from above table of the item 8, the respondents were needed to show their level of the agreement aboutlack of guideline on budget planning, allocating and utilizing issues. Regarding to this issue calculated mean scores of the teachers (M=4.00, SD=.859) and school leaders (M=4.36, SD=.745). This shows that, both teachers' and school leaders' respondents reported high to the issue that lack of guideline on budget planning, allocating and utilizing issues. This is proven by calculated t-test value (t=-3.33, p>0.05) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that lack of guideline on budget planning, allocating and utilizing issues.

Further, it can be seen from above table of the item 9, the respondents were needed to show their level of the agreement about interferences of the external body. Regarding to this issue calculated mean scores of the teachers (M=3.62, SD=.995) and (M=3.73, SD=1.24) of the school leaders. This shows that, both teachers and school leaders respondents reported that interferences of the external body. This is proven by calculated t-test value (t=-.798, p>0.05) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that interferences of the external body is the challenges that hinder the proper management of school financial resource.

Table 7 item 10, concerning to local and national inflation, in this regard, the calculated mean of teachers (M=3.71, SD=.858) and school leaders (M=4.25, SD=.978) showed that local and national inflation. On the other hand, the calculated t-test value (t=-4.67, P>0.05) showed that there is statistically significant difference between the two respondents about local and national inflation. It is possible to infer that local and national inflation is one of the challenges that hinder the proper management of school financial resource.

Further, it can be seen from above table of the item 11, the respondents were needed to show their level of the agreement aboutlack of efforts on financial issues. Regarding to this issue calculated mean scores of the teachers (M=3.76, SD=.876) and (M=4.26, SD=.770) of the school leaders showed high level on the issue. This shows that, both teachers and school leaders' respondents rated high level to the issue that lack of efforts on financial issues. This is proven by calculated t-test value ($t=-4.51$, $p>0.05$) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that lack of efforts on financial issues is the factors influence proper management of financial resources.

Table 7 item 12, concerning to weak planning, monitoring and evaluation of school finance, in this issue, the calculated mean of teachers ($M=3.61$, $SD=1.01$) and school leaders ($M=4.29$, $SD=.793$) indicated that weak planning, monitoring and evaluation of school finance. On the other hand, the calculated t-test value ($t=-5.41$, $P>0.05$) showed that there is no statistically significant difference between the two respondents on weak planning, monitoring and evaluation of school finance. It is possible to realize that weak planning, monitoring and evaluation of school finance.

Further, it can be seen from above table of the item 13, the respondents were needed to show their level of the agreement aboutlack of commitment to utilize school financial property. Regarding to this issue calculated mean scores of the teachers ($M=3.42$, $SD=1.26$) and ($M=3.65$, $SD=1.44$) of the school leaders. This shows that, both school leaders' and teachers' respondents'lack of commitment to utilize school financial property. This is proven by calculated t-test value ($t=-1.36$, $p>0.05$) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that lack of commitment to utilize school financial property.

Table 7 item 14, concerning lack of transparency of school administration, in this regard, the calculated mean of teachers ($M=3.63$, $SD=1.05$) and school leaders ($M=3.78$, $SD=1.13$) agreed that lack of transparency of school administration. On the other hand, the calculated t-test value ($t=-1.01$, $P>0.05$) showed that there is statistically significant difference between the two respondents on lack of transparency of school administration. It is possible to realize that lack of transparency of school administrationis the challenges that hinder the proper management of school financial resource.

Further, it can be seen from above table of the item 15, the respondents were needed to show their level of the agreement about schools not follow finance rules and regulations. Regarding to this issue calculated mean scores of the teachers ($M=3.60$, $SD=1.14$) and ($M=3.69$, $SD=1.25$) of the school leaders. This shows that, both teachers and school leaders' respondents reported high to the issue that schools not follow finance rules and regulations. This is proven by calculated t-test value ($t=-.622$, $p<0.05$) shown that there is statistically significant difference between the two respondents on the issue. From this it can be infer that schools not follow finance rules and regulations.

Table 7 item 16, concerning problems of identifying priority needs of finance, in this regard, the calculated mean of teachers ($M=3.83$, $SD=.943$) and school leaders ($M=3.78$, $SD=.832$) showed that problems of identifying priority needs of finance. On the other hand, the calculated t-test value ($t=5.98$, $P>0.05$) showed that there is no statistically significant difference between the two respondents on problems of identifying priority needs of finance. It is possible to infer that problems of identifying priority needs of finance are the challenges that hinder the proper management of school financial resource. In the same way, Barasa (2009) recognized that, efficient management of financial resources is an important task for head teachers, but without adequate financial resources, institutions cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school. The available funds will be used to purchase the required teaching and learning apparatus such as chalks, textbooks, paying of the support staff and building and improvement of infrastructures.

In general,lack of commitment to utilize school financial property, lack of commitment to utilize school financial property, lack of training and development, lack of transparency of school administration, lack of appropriate controlling in financial resource management in the school, inappropriate financial planning inhibits schools financial resource management and low level participation of stakeholders in school financial resource management decision making were the major the challenges that hinder the proper management of school financial resource.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. Similarly, (Nevew, 2006) stressed that, lack of adequate finance; it is difficult to overcome the sky rocketing cost of material.

CHAPTER FIVE

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

5.1 Summary of the Major Findings

This chapter deals with the summary of major findings, conclusion and recommendation. The major purpose of the study was to investigate the practices and challenges of financial resources management in secondary schools of Sidama Regional State. To achieve the purposes of the study, the researcher guided by the following research questions:

1) To what extent do schools practice/apply financial rules and regulations to manage school financial resources in Sidama regional state?
2) To what extent do stakeholders participate in the school financial resources management in Sidama regional state?
3) How is adequacy of evaluation of finical resource management in Sidama regional state?
4) What are the challenges that hinder the proper management of school financial resource in Sidama regional state?

The researcher used descriptive statistics; including frequency, percentage, mean, and standard deviation to analyze the quantitative data and, researcher also used inferential statistics an independent sample t-test. Setting the alpha level of significance at five percent (α=0.05), to determine whether groups of scores are significantly different, all collected quantitative data were analyzed using version 21of Statistical Package for the Social Sciences (SPSS). The content analysis (inductive) approach was also used to analyze the qualitative data. On the basis of the results and the discussions of the collected data, the following major findings are drawn:

1) Analysis of the teachers 75.4% and school leaders92.7% demographic data demonstrated that majority of them were male; participants were included from different age groups and great majority were within the active working age groups; had less than ten years of experience in the teaching profession and leadership position; and only a few of them had second degree in different subject areas and including leadership.
2) Concerning educational qualification, 80% of secondary school principals and vice principals who currently lead the schools in Sidama region in the study area relatively below the standard of MoE in their educational level. This shows that there is high finance personnel competency problem in the schools. In light of this, gaps of experience affect to prepare effective financial resource plan with integration to school teaching-learning activities; and this create difficulty for schools to achieve the preplanned goals.
3) The study shows that schools did not follow finance rule and regulation appropriately. As a result, the finance activities of budget planning, implementing, financial recording, auditing,

and reporting performance were poor. Due to this reason, the financial resource management activities not implemented successfully as pre-planned.

4) The study showed that the extent of finance monitoring and evaluation need to improve the finance utilizing efforts of the school leaders and external auditors' visits the schools finance allocation and utilization system are reported inadequate.
5) Study also revealed that schools' did not provide financial report for stakeholders on finance issues. In light of this, stakeholders mistrust to their school and the contribution of financial resource as well as senses of owner of school become decline.
6) The study showed that the school on financial allocating is focuses on core budgetary issues of the school, budget allocating is timely and budget allocation is coincide with budgetary titles is unsatisfactory.
7) The study shows that schools did not follow finance rule and regulation appropriately. As a result, the finance activities of budget planning, implementing, financial recording, auditing, and reporting performance were poor. Due to this reason, the financial resource management activities not implemented successfully.
8) The study also identified that there ischallengesoffinancial resources planning, allocating and utilizinglack of participation and transparency on school budget to stakeholders, lack of skilled manpowertrained in financial management, lack of trainingforstakeholdersonfinanciallymanagementsystemontimelybasis and sustainable ways, not submitting the utilized budget report to responsible bodies on timely basis and lack of internal and external auditing system timely.
9) As majority of respondents responded that challenges that hider the proper utilization of school finance were lack of training and development, shortage of school budget, lack of expert, lack of efforts on financial, lack of commitment and lack of awareness.

5.2 Conclusions

Based on the findings of this study, the following major conclusions were drawn.

The findings of study revealed that school financial resources management practices in the study areas was low. This implies that the school financial managers lacked enough experience about financial planning; allocation and utilization. This affects not only the effectiveness and efficiency of financial management but also the whole process of educational activities. Therefore, it is possible to conclude that lack school leaders' lack of training leads to weak planning, allocation and utilization and management of educational finance resource.

Study concluded that schools did not effectively participating stakeholders in financial issue timely. This inhibited the contribution of local community and other stakeholders to increase the education finance and participating actively in schools PTSA committee. This creates an impact in cooperation to work among stakeholders and school management to enhance teaching learning process.

The study confirmed that there was not enough auditing and monitoring. These conditions imply that the auditing and monitoring of the school finance was weak, since the legal processing of finance was incomplete which may lead to misuse of scarce resources. Thus, it is possible to conclude that most auditing and monitoring has been used only to check the balance between income and expenditure, but not targeted to check the wise utilization of the financial resources.

Study identified that lack of training and development, shortage of school budget, lack of expert and lack of guideline on budget planning, allocating and utilizing issues, lack of skill and knowledge on financial issues, lack of efforts on financial issues, lack of awareness and lack of commitment were challenges that hinder the proper utilization of school financial resource.

5.3 Recommendations

Based on the findings of this study, the following recommendations were drawn.

- ❖ **Allocating timely budget for school:** the study suggests that the regional education bureau, woreda education office better to allocate the disbursement of funds timely, without unnecessary delays.
- ❖ **Providing timely budget reporting:** The school shall report the financial reports for stake holders at least quarterly in order to increase the school transparency and accountability of financial resources management practices.
- ❖ **Providing short and long term training**: study revealed that most of the school principals were not experienced well and they are untrained for school financial resource utilization.

Therefore, woreda education office and school shall provide short and long term training for the school principals, accountants and parent teachers and students association to improve their performance and also assign well trained and experienced financial personnel's to the work at the school level so as to improve financial management activities.

- **Timely follow-up of budget plans and utilization:** The findings of study showed that there is no auditing and monitoring of schools' financial resources. Therefore, woreda education/schools and woreda economic development office, auditors and school supervisors should visit schools more often and shall offer guidance to stakeholders, thus involved in financial resource utilization.
- PTA committee members should follow the schools' financial resource and take immediate corrective measures to improve problems that will encounter in actual work at schools level.
- **Establishing internal budget auditor committee:** The school leaders it is better establish internal auditor committee and help them to check school financial through the right procedures timely.
- **Generating additional school income**: Findings revealed that most schools leaders didn't show any effort to overcome the shortage of budget to generate additional revenue in addition to government budget to support educational activities. Only waiting for public/government budget is not the solution to reduce financial problems of schools in the study area. Thus, the woreda education office and school leaders shall better motivate parents, private owners, local communities and non-government organizations to contribute additional income for schools in order to solve financial problems in the schools.
- **Providing experience sharing program:** Woreda finance office experts it is advisable share their experience for school principals, finance personnel and PTSA committee on budget plan preparation, allocating and utilizing systems. All these could help schools to manage their finance properly and have greater contribution to achieve quality education.
- **Promoting cooperative efforts in school budget:** The schools financial officers did not follow budget preparation in participatory approach as the research shows. This may affect budget planning, allocating and utilizing effectiveness and its implementation. So, to minimize such problem, the schools leaders better to develop cooperative efforts of different departments and every responsible body in budget preparation at the schools.

- School managers should motivate stakeholders in order to participate in all schools' activities and create harmonious relationship. Through this motive possible to increase their participation and involvement in different committee through the school structure.
- Woreda education office and school leaders shall better motivate parents, private owners, local communities and non-government organizations to contribute additional income for schools in order to solve financial problems in the schools.

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APPENDIX A

INSTITUTE OF EDUCATION AND BEHAVIORAL SCIENCES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

QUESTIONNAIRE TO BE FILLED BY TEACHERS AND SCHOOL LEADERS

Dear Teachers

This research questionnaire has been prepared by the researcher to gather information for the thesis entitled "**Practices and challenges of school financial resources management in secondary schools of Sidama Regional State**". The main objective of this study is to collected relevant information on the topic mentioned above. The finding of the study believed to be important in identifying possible solutions to the problems. Your responses are vital for the success of the study. Thus, the researcher kindly requests you to read all of the questions and fill the questionnaire with your genuine response. The researcher acknowledges your cooperation to a great extent.

Thank you in advance for your cooperation!

General Direction

- No need of writing your name on the questionnaire,
- Please do not leave the questions unanswered,
- Any information obtained from you will be used for this research purpose only, and
- Provide your response make a tick mark (√) or write your answer wherever necessary,
- Fill in the space provided and/or tick "X" mark one of the given alternatives

Part I: General Background

(Fill in the space provided and/or tick "X" mark one of the given alternatives)

1. Woreda/Administrative Town____________________________
2. School Name ___________________
3. Sex: A) Male ☐ B) Female☐
4. Age in years: A) 20- 25 ☐ B) 26-30 ☐ C) 31-35☐ D) 36-40 ☐ E) 41 and above ☐
5. Work experience in leading/ teaching (in year)? A) 1-5 B) 6-10☐ C) 11-15☐ D)16-20 ☐ E) 21 and above ☐

6. Educational Qualification: A) Diploma ☐ B) BA/BSC ☐ C) MA/MSC ☐ D) Others ☐
7. Field of specialized: A) Language ☐ B) Natural Science ☐ C) Social Science ☐ D) Mathematics ☐

Part II. The extent of schools practice financial rules to manage school financial resources

Direction: The following are statements about your school. Please indicate the extent to which each statement characterizes your school by putting a tick (√) in the appropriate box where; 5=Very High, 4=High, 3=Medium, 2=Low and 1=Very low

SN	The extent to which:	Extent of participation				
		5	4	3	2	1
1	School has implemented finance rules and regulations					
2	The qualified finance personnel experts are employed for finance work in your school					
3	The stakeholders effectively participate in financial resource management in school					
4	Principals have competency to manage school finance					
5	There are clear guidelines for financial resource management in the school					
6	School is effective in financial resource management					
7	School collects payment by using legalized receipts					
8	School uses petty cash properly					
9	School reports financial utilization on time for concerning bodies					
10	School have provided by plan in each revenues					
11	During utilization of money all concerning bodies sign on voucher					
12	Financial rules and regulation enhance efficient utilization of school finance in school					
13	School finance timely audited by using right procedures					

Please specify if there are other schools practice financial rules to manage school financial resources in your school, please list them were below

a. ______________________________

b. ______________________________

c. ______________________________

Part III. The extent of school stakeholders participate in the school financial resources management

Direction: The following are statements about your school. Please indicate theextent of school stakeholders participate in the school financial resources managementby putting a tick (√) in the appropriate box where; 5=Very High, 4=High, 3=Medium, 2=Low and 1=Very low

SN	Items	Extent of participation				
		5	4	3	2	1
1	Stakeholder get relevant training on financial control of the utilization in school					
2	Stakeholders give serious attention when they prepare the school budget plan					
3	Stakeholders follow ups to determine proper utilization of the school budget					
4	School stakeholders utilize the approved budget according to plan					
5	School stakeholders submit financial utilization report to woreda education office regularly					
6	Stakeholders effectively participation in budget related decision making in school					
7	School stakeholders participate in income generating for the school					
8	Stakeholders participate in monitoring and evaluation of school finance					
9	Stakeholders participate allocation of school annual budget					

Please specify if there is other the extent of school stakeholders participate in the school financial resources managementin your school, please list them were below

a) ____

b) ____

c) ____

Part IV. The adequacy of evaluation of finical school resource management

Direction: The following are statements about your school. Please indicate adequacy of evaluation of school finical resource management by putting a tick (√) in the appropriate box where; 5=Strongly Agree, 4=Agree, 3=Moderate, 2=Disagree and 1=Strongly Disagree

SN	Items	Extent of participation				
		5	4	3	2	1
1	School posts the annual budget at public places					
2	The school finance head follow the liquidation process					
3	Internal auditors monitor and evaluate the school finance					
4	Auditors to improve the finance utilizing efforts of the school leaders					
5	School reports financial resource utilization timely					
6	School implement budget according to the plan					
7	Transparency and accountability of financial resource utilization in school					
8	The existence of internal auditing services and its effectiveness					
9	School finance audited by external auditors regularly					

Please specify if there is other adequacy of evaluation of finical school resource managementin your school, please list them were below

a. ____

b. ____

c. ____

Part V. The challenges that hinder the proper management of school financial resource

Instruction: Please check marks "√" in the column which most nearly reflects the challenges that hinder the proper management of school financial resourceabout the statement using the following five (5) points, rating scale. 1= Very Low 2= Low 3= Medium 4= High 5= Very High

SN	**Items**	**Extent of participation**				
		5	**4**	**3**	**2**	**1**
1	School financial personnel incompetency					
2	Low level participation of stakeholders in school financial resource management decision making					
3	Lack of appropriate controlling in financial resource management in the school					
4	Inappropriate financial planning inhibits schools financial resource management					
5	Illegal purchasing materials practices in school					
6	Lack of training and development					
7	Shortage of school budget					
8	Lack of guideline on budget planning, allocating and utilizing issues					
9	Interferences of the external body					
10	Local and national inflation					
11	Lack of efforts on financial issues					
12	Weak planning, monitoring and evaluation of school Finance					
13	Lack of commitment to utilize school financial property					
14	Lack of transparency of school Administration					
15	Schools not follow finance rules and regulations					
16	Problems of identifying priority needs of finance					

Please specify if there is other the challenges that hinder the proper management of school financial resourcein your school, please list them were below

a) ____

b) ____

c) ____

d) ____

APPENDIX B

INSTITUTE OF EDUCATION AND BEHAVIORAL SCIENCES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

QUESTIONNAIRE TO BE FILLED BY SCHOOL LEADERS

Dear School Leaders

This research questionnaire has been prepared by the researcher to gather information for the thesis entitled "**Practices and challenges of financial resources management in secondary schools of Sidama Regional State**". The main objective of this study is to collected relevant information on the topic mentioned above. The finding of the study believed to be important in identifying possible solutions to the problems. Your responses are vital for the success of the study. Thus, the researcher kindly requests you to read all of the questions and fill the questionnaire with your genuine response. The researcher acknowledges your cooperation to a great extent.

Thank you in advance for your cooperation!

General Direction

- No need of writing your name on the questionnaire,
- Please do not leave the questions unanswered,
- Any information obtained from you will be used for this research purpose only, and
- Provide your response make a tick mark (√) or write your answer wherever necessary,
- Fill in the space provided and/or tick "X" mark one of the given alternatives

Part I: General Background

(Fill in the space provided and/or tick "X" mark one of the given alternatives)

1. Woreda/Administrative Town____________________________
2. School Name ___________________
3. Sex: A) Male ☐ B) Female☐
4. Age in years: A) 20- 25 ☐ B) 26-30 ☐ C) 31-35☐ D) 36-40 ☐ E) 41 and above ☐
5. Work experience in leading/ teaching (in year)? A) 1-5 B) 6-10☐ C) 11-15☐ D)16-20 ☐ E) 21 and above ☐

6. Educational Qualification: A) Diploma ☐ B) BA/BSC ☐ C) MA/MSC ☐ D) Others ☐
7. Field of specialized: A) Language ☐ B) Natural Science ☐ C) Social Science ☐ D) Mathematics ☐
8. Your current position? A) Principal ☐ B) Vice principal ☐ C) Teacher ☐ D) Unit Leader ☐ E) Supervisors ☐

Part II. The extent of schools practice financial rules to manage school financial resources

Direction: The following are statements about your school. Please indicate the extent to which each statement characterizes your school by putting a tick (√) in the appropriate box where; 5=Very High, 4=High, 3=Medium, 2=Low and 1=Very low

SN	The extent to which:	Extent of participation				
		5	4	3	2	1
1	School has implemented finance rules and regulations					
2	The qualified finance personnel experts are employed for finance work in your school					
3	The stakeholders effectively participate in financial resource management in school					
4	Principals have competency to manage school finance					
5	There are clear guidelines for financial resource management in the school					
6	School is effective in financial resource management					
7	School collects payment by using legalized receipts					
8	School uses petty cash properly					
9	School reports financial utilization on time for concerning bodies					
10	School have provided by plan in each revenues					
11	During utilization of money all concerning bodies sign on voucher					
12	Financial rules and regulation enhance efficient utilization of school finance in school					
13	School finance timely audited by using right procedures					

Please specify if there are other schools practice financial rules to manage school financial resources in your school, please list them were below

a. ____

b. ____

c. ____

Part III. The extent of school stakeholders participate in the school financial resources management

Direction: The following are statements about your school. Please indicate theextent of school stakeholders participate in the school financial resources managementby putting a tick (√) in the appropriate box where; 5=Very High, 4=High, 3=Medium, 2=Low and 1=Very low

SN	Items	Extent of participation				
		5	4	3	2	1
1	Stakeholder get relevant training on financial control of the utilization in school					
2	Stakeholders give serious attention when they prepare the school budget plan					
3	Stakeholders follow ups to determine proper utilization of the school budget					
4	School stakeholders utilize the approved budget according to plan					
5	School stakeholders submit financial utilization report to woreda education office regularly					
6	Stakeholders effectively participation in budget related decision making in school					
7	School stakeholders participate in income generating for the school					
8	Stakeholders participate in monitoring and evaluation of school finance					
9	Stakeholders participate allocation of school annual budget					

Please specify if there is other the extent of school stakeholders participate in the school financial resources managementin your school, please list them were below

a. ____

b. ____

c. ____

Part IV. The adequacy of evaluation of finical school resource management

Direction: The following are statements about your school. Please indicate adequacy of evaluation of school finical resource management by putting a tick (√) in the appropriate box where; 5=Strongly Agree, 4=Agree, 3=Moderate, 2=Disagree and 1=Strongly Disagree

SN	Items	Extent of participation				
		5	**4**	**3**	**2**	**1**
1	School posts the annual budget at public places					
2	The school finance head follow the liquidation process					
3	Internal auditors monitor and evaluate the school finance					
4	Auditors to improve the finance utilizing efforts of the school leaders					
5	School reports financial resource utilization timely					
6	School implement budget according to the plan					
7	Transparency and accountability of financial resource utilization in school					
8	The existence of internal auditing services and its effectiveness					
9	School finance audited by external auditors regularly					

Please specify if there is other adequacy of evaluation of finical school resource managementin your school, please list them were below

a. ____

b. ____

c. ____

Part V. The challenges that hinder the proper management of school financial resource

Instruction: Please check marks "√" in the column which most nearly reflects the challenges that hinder the proper management of school financial resourceabout the statement using the following five (5) points, rating scale. 1= Very Low 2= Low 3= Medium 4= High 5= Very High

SN	Items	Extent of participation				
		5	4	3	2	1
1	School financial personnel incompetency					
2	Low level participation of stakeholders in school financial resource management decision making					
3	Lack of appropriate controlling in financial resource management in the school					
4	Inappropriate financial planning inhibits schools financial resource management					
5	Illegal purchasing materials practices in school					
6	Lack of training and development					
7	Shortage of school budget					
8	Lack of guideline on budget planning, allocating and utilizing issues					
9	Interferences of the external body					
10	Local and national inflation					
11	Lack of efforts on financial issues					
12	Weak planning, monitoring and evaluation of school Finance					
13	Lack of commitment to utilize school financial property					
14	Lack of transparency of school Administration					
15	Schools not follow finance rules and regulations					
16	Problems of identifying priority needs of finance					

Please specify if there is other the challenges that hinder the proper management of school financial resourcein your school, please list them were below

a. ______________________________

b. ______________________________

c. ______________________________

d. ______________________________

APPENDIX C

Institute of Education and Behavioral Science

Department of Educational Planning and Management

Interview Guide for Accountants

Dear Accountants

The main purpose to this interview is to gather relevant data to assess **the practices and challenges of financial resources management in secondary schools of Sidama Regional State**. The response you provide will have a constructive and paramount importance for the successful accomplishment of this study so you are kindly requested to give your genuine response. Your response will be used only for academic purpose and be confidential.

Thank you in advance for your cooperation!

Part I. General Information about the interview participants

1) Sex ____________
2) Academic Qualification ________________
3) Service Year __________

Part II. Interview Questions

1) What are the major problems in managing educational finance in secondary schools?
2) To what extent auditors are accountable and responsible to improve finance management problems of schools?
3) To what extent do you provide support financial resource management rules and regulations for stakeholders in the school? ____
4) What are the challenges that hinder the proper management of school financial resource?
5) What measures should be taken to overcome the problems of school financial resource management____
6) What extent the internal and external auditors visit the schools finance resources management system? ____

APPENDIX D

Institute of Education and Behavioral Science

Department of Educational Planning and Management

Interview Guide for Woreda Finance Office Experts

Dear Woreda Finance Office Experts

The main purpose to this interview is to gather relevant data to assess **the practices and challenges of financial resources management in secondary schools of Sidama Regional State**. The response you provide will have a constructive and paramount importance for the successful accomplishment of this study so you are kindly requested to give your genuine response. Your response will be used only for academic purpose and be confidential.

Thank you in advance for your cooperation!

Part I. General Information about the interview participants

1. Sex ____________
2. Academic Qualification ________________
3. Service Year __________

Part II. Interview Questions

1) Do you evaluate the implementation of school financial resource management?
2) How do you suggest practices of school financial resource management in secondary school of Sidama Regional State? ____
3) What are the major problems that you recognized in school financial resource management? ____
4) What do you recommend to solve such problems? ___________________________________
5) What are the major problems in managing educational finance in secondary schools?
6) To what extent auditors are accountable and responsible to improve finance management problems of schools?
7) To what extent do you provide support financial resource management rules and regulations for stakeholders in the school? ____
8) What measures should be taken to overcome the problems of school financial resource management____
9) To what extent woreda financial and economy office provide school budget timely?

10) What are the mechanisms of city finance to control and support financial management system of the schools?
11) To what extent woreda education office is committed to share school financial resources management problems except allocating?

Appendix E

Pseudo Names of Interview participants in their respective

SN	Pseudo Names	Responsibilities	Code
1	DawitDangura	Woreda Finance office experts	001
2	MukuraMude	Accountant	01
3	TolosaGirma	Woreda Finance office experts	002
4	TamiruTesfaye	Accountant	02
5	AbebeAdemo	Woreda Finance office experts	003
6	WorkuKebede	Accountant	03
7	Lakew Lemma	’’	04
8	EshetuEyamo	’’	05
9	TemesgenMamo	’’	06
10	FitsumDejene	’’	07
11	BeyeneBariso	’’	08
12	Belay Balango	’’	09
13	KakawoHorsa	Woreda Finance office experts	004
14	BucheBankurso	’’	005
15	BaredoMununo	’’	006
16	TamuneTerefe	’’	007