

**PRACTICES AND CHALLENGES IN FINANCIAL RESOURCE
MANAGEMENT AT SELECTED GOVERNMENT SECONDARY
SCHOOLS OF WOLAITA ZONE IN ETHIOPIA**

by

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Thesis

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DECLARATION

I, Ossa Ololo Abraham, declare that

“Practices and challenges in financial resource management at selected Government secondary schools of Wolaita Zone in Ethiopia”

is my own work, that all sources used or quoted have been indicated and acknowledged by means of complete references.

Signed: 

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DEDICATION

I want to devote this study to the All-Powerful God who has given me the fortitude, foresight, wisdom, willpower, and courage to continue this study in the face of all obstacles.

This thesis has taught me that:

'Each and Everything is possible with God'

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ABSTRACT

The government of Ethiopia places a very high priority for poverty alleviation as part of its overall goals for socio-economic development. As a result, education is one of the four priority sectors that were identified as a major tool of the poverty alleviation strategy. The main objective of any educational system is to cultivate the individual capacity for problem-solving and adaptability to the environment by developing the necessary knowledge, ability, skill and attitude. To offer effective and efficient education for generation, human resources along with material, financial and time resources should efficiently be utilised for schools to attain their goals. This shows that educational activity cannot be successfully run without adequate financial support in addition to human, material and time resources. Therefore, to enhance educational activities, sound financial management is necessary. Accordingly, this research examined the practices and challenges in financial resource management at selected government secondary schools and put forward possible recommendations to overcome those challenges that hinder effective utilisation of school funds.

This study was qualitative in nature and used a case study that allowed the researcher to achieve the study's goals of gaining an in-depth understanding of practices and challenges in school finance management at selected government secondary schools. Based on the analysis made and the reflection on the data, it is posited that school principals and other school governing body (SGB) members were not in charge of performing their duties effectively to manage school funds efficiently due to many reasons. Underperforming of principals and other SGB members in financial management resulted from employing less qualified accounting staff that maintain poor records and fail to observe accounting procedures. Moreover, there was a lack of professionalism in some areas as far as management of schools' finance is concerned and called for qualified personnel in the management of school finances. It is important for school administration to understand that business management goes beyond allocating cash items but has

to look at the school as an investment which would in due time pay dividends to the government but not at the study area. As a result, schools experienced problems of poor financial management. Mismanagement of funds leads to shortage of critical resources as money was not available for the purchasing of the necessary equipment and other school needs which often resulted in the unsatisfactory performance of the school community, parents, teachers, students and other stakeholders of schools.

To enhance educational activities, sound financial management is necessary. Therefore, school principals in collaboration with other SGB members must be in charge of managing school resources to enhance the transparency in the deployment of resources. As a result, this study recommends that school principals as chief financial officer and other SGB members must have an authority of clarify the purpose of the budget process, choose the best strategy for implementing the budget, and monitor and control the budget not only to administer school funds effectively and efficiently but also to initiate and effectively participate all intended stakeholders at school financial administration that leads to effective and efficient supplementing of school funds.

Keywords: Government; education; financial resource management; school governing bodies; school principals; leadership; monitoring; evaluation; transparency

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ACRONYMS

CAS	Computerized Accounting System
ESDP	Education Sector Development Plan
OREB	Oromia Region Education Bureau
MoE	Ministry of Education
FDRE	Federal Democratic Republic of Ethiopia
WEF	World Economic Forum
IJSRE	International Journal of Scientific Research in Education
WZED	Wolaita Zone Education Department
SGBs	School Governing Bodies
SIP	School Improvement Program
ETP	Education and Training Policy
SAG	Screen Actors' Guild
SNNPREB	Southern Nations Nationalities and Peoples Region Education Bureau
UNESCO	United Nations Educational, Scientific and Cultural Organization
PTSA	Parent Teachers and Students Association
FRM	Financial Resource management
KETB	Kebele Education and Training Board
NGO	Non-Governmental Organization
TGE	Transitional Government of Ethiopia
ELOPFG	Educational Leaders Organization Parents and Finance Guidelines
GDP	Gross Domestic Product
TVET	Technical and Vocational Education and Training

GEQIP	General Education Quality Improvement Program
WEO	Woreda Education Office
WOFED	Woreda Office of Finance and Economy Development
ESDP	Education Sector Development Program

CHAPTER 1

ORIENTATION OF THE STUDY

1.1 INTRODUCTION AND BACKGROUND

Within the context of its overall objectives for socioeconomic development, the Ethiopian government accords the reduction of poverty a very high priority. As a result, one of the four priority sectors identified as a key component of the poverty reduction strategy is education (ESDP-II, 2002:19). Additionally, it is necessary for democratic, social, political participation and sustainable development (OREB, 2013:70). Additionally, it is a method by which we share knowledge, insights and values gathered over time. It also enables people and society to participate fully in development by acquiring the necessary knowledge, abilities, skills, and attitudes (ESDP V 2015/2016:35). Additionally, education empowers people and society to become fully rounded participants in the development process by helping them acquire knowledge, skills and attitudes (MoE,1994:1).

According to FDRE (1994:2), any educational system's primary goal should be to foster each student's capacity for problem-solving and environmental adaptability by equipping them with the necessary information, skills, abilities and attitudes. As a result, education as the stock of skills, competencies and other productivity enhancing characteristics, that is, education – as a crucial part of a country's human capital – increases each worker's efficiency and aids economies in moving up the value chain beyond manual labour or straightforward production processes (WEF, 2016). In other words, education encourages the kind of skilled labour needed for development and sustainable economic growth, and it also serves as a key tool in a nation's efforts to reduce poverty. It is also necessary for the development of the countries socio-economy, help to solve problems of societal need through appropriate direction and policy. The World Economic Forum 2016 suggested three channels through which education affects a country's productivity. First, it increases the collective ability of the workforce to conduct existing tasks

more quickly. Second, secondary and tertiary education facilitates the transfer of knowledge about new information, products and technologies created by others and finally by increasing creativity; it boosts a country's own capacity to create new knowledge, products and technologies.

Schools should effectively use human resources in addition to material, financial and time resources if they are to provide effective and efficient education for future generations (Ayalew, 1991:109). In this regard, educational activities cannot be carried out successfully without adequate financial support. Financial management must be sound if educational activities are to be improved (Botha 2002:362; Coleman, Bush & Glover, 1994:4). One could describe education as an input-output system. Resources in the form of people, things and money are provided by schools. Activities and processes are created when these are combined. The processes and activities produce specific outputs or outcomes, which ought to be in line with the goals of the educational institutions.

Financial resources are significant resource often assumed to be a part of physical capital. It is actually the basis for the procurement, utilisation and maintenance of all other types of resources. Without strong financial base, it will be difficult to produce the right of goods and services in desirable quality and quantity (Agabi, C.O.2010:94-106). It must therefore be acknowledged that there are also factors other than school resources which contribute to better educational outcomes. Nevertheless, it can still be argued that no educational activities and processes can happen without the necessary human, material and financial resources. Therefore, it is inevitable to think available finance and its proper management, when one thinks for educational development and its expansion.

Coleman (1994:4) primarily distinguishes between financial and real resources when it comes to resource management. Financial resources are the funds that can be used to buy actual resources, whereas the latter refers to the people and things needed to provide learners with educational services. Financial management at the school level has become crucial for providing quality educational services to students at the school level that support students'

academic achievement because these real resources depend on the availability of funds. Resource management must be effective if learners are to receive a high-quality education that fosters student achievement. From 2018/2019 performance report of WZED, the key factors attributed to low students achievement include:

- poor school organisation and management in administration of finance for education;
- inadequate training on subject financial management as result stakeholders who are responsible for effective financial management at school cannot well perform their roles;
- inadequate school facilities; and
- Insufficient curricular instructional materials.

Since the availability of funds in any organisation or institution is crucial to its productive process and the quality of its product and service. School administrators need money to conduct all-around maintenance of the school properties, organise in-service training and seminars for teachers, as well as provide other necessities that will make teaching and learning effective (Agabi,, 2010: 94-106). According to Lemarleni, Ochieng, Gakobo, & Mwaura, (2017:1-26), "money of finance is one of the most important and essential resources used by all social organizations, and its deployment determines the effectiveness of other resources". It is therefore difficult to imagine a successful educational activity that is not supported at the same time by adequate financial provision. In relation to this, to provide an integrated, wholesome and satisfactory educational programme necessitates a sound financial base. So, availability of finance and its proper management are equally important to develop and expand education.

Government and other stakeholders should not only support education, but they also must do so (Maronga et al, 2013:97). To achieve organisational objectives, proper financial management regulations must be followed. All nations have struggled with funding education, and this problem is not going away; so, different sources should be looked for (Oduog 2003:97). Because of the ineffective

management of school administrators, managing schools is quite expensive. To provide and advance educational services, principals are expected to ensure efficient and effective management of school finances (Mended, Samuel & Pillay, 2018:1-11).

There are several factors that contribute towards the success of an organisation. These factors include financial, equipment, workforce and so on. If the people who are in charge of these resources are not adequately qualified, then the utilisation of these resources would not be optimal (Tayeh, Al Hallaq, Alaloul, & Kuhail, 2018). Human resources along with material, financial and time resources should efficiently be utilised, if schools want to attain their goals effectively. Consequently, the efficiency of any organisation could be realised through proper use of skills and talents of its existing human resources (Andriani, Kesumawati, & Kristiawan 2018: 19-29). It is fundamental that school principals and their SGBs be prepared and equipped with financial skills and competencies that will enable them to be responsible and accountable for the funds that have entrusted in their care for the achievement of specific school objectives and the improvement of the overall productivity of the school (Dwangu, & Mahlangu, 2021). In this regard, the following competencies should be required of principals and SGBs: financial accounting, maintaining financial records of all transactions, budgeting, cost management, income generation, policy-making, and procurement (Mmako, 2018). Similar to this, when assigning workers, employers must take their educational background, work history, and areas of interest into account. If employees are placed in positions that suit their interests, training, qualifications, and experience, they perform better (Barnes, Green & De Hoyos, 2015: 16-31). Since public funds are used to fund schools' operations, it is the principals' duty to ensure that these funds are used prudently, and that accurate and thorough financial records are maintained. As check and balance to implement effective financial management by school principals, other intended responsible bodies have come up with their intended authorities which they have charged.

Budgeting is a crucial aspect of financial management. Budget control protects money and ensures that it is used as authorised, whereas budget monitoring

compares actual income and expenditure to the budgeted income and expenditure. Control is at the core of school-based management (Naidu et al. 2008:178), since monitoring and control are essential in that they allow the school principals and finance committee to take corrective action in the case of improper use of school funds. Therefore, school principals must possess fundamental knowledge and abilities to manage and control financial resources at schools to effectively manage school finances.

School improvement programme (SIP) is a well-established approach to improving school standards. The programme focuses on engaging the community in school planning and management so that funds available to each school, namely, the School Grant and Block Grant –are used effectively to reach and maintain school minimum standards that support improvements in the learning outcomes and environment (ESDP 2015/2016:69). Mestry & Bisschoff (2009:84) point out that it is advisable to involve the various stakeholders in the management of school resources for the sake of effective financial resource management and the application of democratic principles. The MoE(2002a:43) stipulates that it is the duty of school principals and their parent-teacher-student associations to oversee, manage and safeguard the assets and funds of the school. The directive gradually increases the level of management responsibility for recurrent expenditure for school principals and the parents-teachers-students association (PTSA) (MoE, 1994:80-83). Additionally, a variety of educators held the view that a quality education cannot be guaranteed by money alone.

They emphatically recognise the efficient and sensible use of resources in this regard. Any country that wants to have a good school or provide enough educational opportunities must use its limited financial and other resources wisely (Morphet, 1987:11–12) This suggests that today's fundamental issue is how effectively financial resources are used in education. To strengthen the teaching-learning process, due attention is paid to the provision and appropriate use of educational facilities, technology, materials, environment organisation, and management, as it is clearly stated in Ethiopia's Statement of Education and

Training Policy (ETP, 1994:27-32). Regarding this, principals play a significant role in the efficient use of financial resources at schools along with PTSAs.

The management of finances is one of the most crucial administrative areas that managers and planners in many educational institutions devote more time and attention to. According to Melaku (2010; 44), the most crucial elements that affect the achievement of the educational goal are efficient and prudent allocation and utilisation of the limited resources that are currently available, particularly money. Along with the development of a decentralised financial management system, this effectiveness can be seen (MoE, 1994:29). The inadequacy of educational financing has been identified by the MoE as a significant obstacle to achieving the ESDPIII targets set for 2009/2010. Trends in educational expenditure in Ethiopia generally shows that teacher's salaries consume more than 90 per cent of the recurrent budget. If this trend continues, other inputs critically needed for quality improvement such as textbooks, supplementary reading materials, classroom furniture and equipment, maintenance and training may fall shortage of required budget. However, no significant empirical study has been conducted on the issue of practice and challenges in financial resource management with specific reference to government secondary schools in Wolaita Zone, southern Region, Ethiopia. This is despite the fact that budget mismanagement, ineffective financial management in schools, and improper utilisation of the limited educational funding are all major issues. This study therefore resolves this issue's gap. The researcher was motivated to carry out this study by these and other related factors.

1.2 STATEMENT OF THE PROBLEM

School principals as chief financial officer must have authority of clarify the purpose of the budget process, choose the best strategy for implementing the budget, and monitor and control the budget (Myende, Samuel, & Pillay, 2018: 1-11). Additionally, managing school resources and improving transparency in resource allocation are two major responsibilities of school heads (Kiprono, Nganga & Kanyiri, 2015:243-260). But for a variety of reasons, school administrators fail to fulfil their duties. In their investigation, Maronga et al.

(2013:97) discovered that hiring less qualified accounting staff who keep poor records and disregard accounting procedures may lead to underperformance of principals in financial management. According to Bush and Glover (2016), there is a need for qualified personnel in the management of school finances because there are some areas where there is a lack of professionalism. It is crucial for school administration to comprehend that business management extends beyond allocating financial resources and requires them to consider the school as an investment that will eventually yield returns to the government (Ndambuki, B2016).

Ethiopian school principals are expected to be appointed to management positions based solely on their education-related experience, service and qualifications. They are not expected to have received any other training than what they learned in colleges and universities. SNNPREB stated an alternative requirement in the recruiting principals' requirements that is any education subject in first-degree (SNNPREB, 2010:11). Many principals lack direct experience in financial management as a result of this. It is not regarded as a requirement for appointment to the position to have financial management training or even just working knowledge of the subject. As the result, principals often lack the necessary financial management skills. So, schools experience problems of poor financial management. With this in mind, it could be argued that the mismanagement of funds leads to shortage of critical resources in schools as money is not available for the purchasing of the necessary books, equipment and which often results in the unsatisfactory performance of teachers and students (Kirya, 2019: 5).

While the ESDP-III programme action plan acknowledged the efforts made to increase educational staff members' capacity in educational planning and management, financial management, and other fields to develop principals' appropriate competence in financial management, difficulties affecting the proper financial management practice at secondary schools have not been adequately assessed. Therefore, this study explored the practice and difficulties of managing financial resources at a government secondary in the Wolaita Zone of SNNPRE Ethiopia.

1.3 RESEARCH QUESTIONS

Because funding for education is limited, it is important to understand how to manage and apply it effectively. Management of financial resources is typically a balancing act. This indicates that it serves as a coordinating function for planning, accounting, auditing, and reporting. Therefore, these activities should be used to maintain the accomplishment of educational goals. Any educational programme's success depends on how effectively and efficiently schools manage and use their resources, including money, materials and equipment (UNESCO, 2013). However, ineffective and poor management of financial resources in schools is likely to prevent students from receiving a quality education.

The following primary and secondary research questions therefore served as the foundation for this study:

1.3.1 Main research question

What is the current status of financial resource management in the selected Government secondary schools of Wolaita Zone in Ethiopia?

1.3.2 Sub-research questions

1. What is the promising' practices of financial resource management in secondary schools?
2. How is educational finance allocated and what are the sources of education finance at the government secondary schools of Wolaita Zone in Ethiopia?
3. What are the problems that secondary schools encounter in managing their financial resources at the Government secondary schools of Wolaita Zone in Ethiopia?
4. To what extents are the educational financial resources audited and monitored at the government secondary schools of Wolaita Zone in Ethiopia?

5. What are the challenges, trends and parallel opportunities resulting from the COVID-19 affecting managing of financial resource at government secondary schools?

1.4 PURPOSE, OBJECTIVES AND SIGNIFICANCE OF THE STUDY

1.4.1 Purpose of the study

The purpose of this study was to in examine the practice and challenges in financial resource management at government secondary schools of Wolaita Zone in Ethiopia. According to WZED 2018/2019 report, financial administration especially at secondary school level experience spoor planning and lack of cooperation, corruption occurs in the allocation, execution and use of government budget allocated for education, funds that reach schools may not be used for their intended purpose. To put possible solutions for the foregoing problems, the investigator examined the practices and challenges in financial resource management at selected government secondary schools of Wolaita Zone in Ethiopia.

1.4.2 OBJECTIVES OF THE STUDY

1.4.2.1 General objective

The general objective of this study was to examine the practices and challenges in financial resource management at selected government secondary schools of Wolaita Zone in Ethiopia.

1.4.2.2 Specific objectives

The study was guided by the following specific objectives:

1. To examine the promising practices of financial resource management in government secondary schools.
2. Explore how educational finance was allocated and what are the sources of education finance at the government secondary schools of Wolaita Zone in Ethiopia.
3. Investigate the problems that secondary schools encounter in managing their financial resources at the Government secondary schools of Wolaita Zone in Ethiopia.
4. Study the extent to which the educational financial resources are audited and monitored at the government secondary schools of Wolaita Zone in Ethiopia?
5. Investigate the challenges, trends and parallel opportunities resulting from the COVID-19 affecting managing of financial resource at government secondary schools.

1.5 RATIONAL FOR THE STUDY

The Federal Democratic Republic of Ethiopia's leadership, according to the Ministry of Education (MoE), is dedicated to providing better education for the entire society (2008:56). It is crucial that the educational budget is properly allocated and used for its intended purpose if the MoE is to achieve this goal (1994:27-32). It is stated that in order to support equity and educational quality, educational financing must be effective and appropriate. According to the 2018/2019 Wolaita Zone Education Department report, many education offices still lack the capacity to carry out their duties in an effective manner, and school operations also need to be improved. Moreover, mismanagement of funds/finance by principals frequently results in a lack of critical resources in the school. Corruption occurs in the allocation, execution and use of government education budgets. Funds that arrive at schools may not be used for their intended purpose. According to the 2018/2019 Wolaita zone education department reports, many principals face disciplinary measures owing to mismanagement of financial resources and carelessness in managing financial resources.

The other issues stem from poor planning and a lack of cooperation. Functionaries do not try to join their heads and hands toward a common goal, and the majority of functionaries are unconcerned. They have no desire to work solely for self-satisfaction or to gain the gratitude of the students and community. According to Bagarette, (2012:97-106), many principals and school government body (SGB) members are put under tremendous pressure to manage their schools' finances because they are unable to work out practical solutions to financial problems owing to a lack of financial knowledge, skills and expertise. The challenges have an impact on education quality in general, as well as community, parent, and donor participation in financial contributions to support schools in particular. It also has an impact on the relationships between teachers, students, school principals, PTSA, parents, and the school community as a whole. It also has an impact on the relationships between teachers, students, school principals, PTSA, parents, and the school community as a whole. It also creates obstacles and has an impact on the implementation of various education strategies developed by the government at various levels.

The current trends of financial administration at the study area faced the aforementioned problems as the researcher examined available data on plans implemented on financial administration, but the intensity of the practices and challenges in financial resource management have not been deeply studied in government secondary schools of the study area. Therefore, this study was designed to investigate practices and challenges in financial resource management at government secondary schools of Wolaita Zone in Ethiopia.

1.6 RESEARCH METHODOLOGY

Ramdhani & Ramdhani (2014:pp.1-9) define research as "a systematic process of collecting and logically analyzing information (data) for some purpose." It is the process of investigation and discovery (Bist, 2014:34-40). Research methodology was useful in collecting and analysing data for a given study. The procedures or techniques used to identify, select, process, and analyse information about a research topic are referred to as research methodology. It is the research

procedures that cover everything from broad assumptions to detailed methods of data collection, analysis and interpretation (Creswell, 2013:31). The research methodology is concerned with the research process, as well as the tools and procedures to be used. Furthermore, the methodology section of a research study allows the reader to critically evaluate the overall validity and reliability of the study. Creswell (2013:32) classifies research methods into three broad categories: quantitative, qualitative and mixed methods.

As Wahyuni(2012:69-80) aptly puts it, the method chosen should be determined by the research problem. According to Golafshani (2003:600), qualitative research is "any type of research that produces findings that are not arrived at through statistical procedures or other means of quantification," but rather research that produces findings derived from real-world settings where the "phenomenon of interest unfold naturally." Therefore, qualitative research takes a naturalistic approach to understanding the phenomenon of interest in context (or the real-world setting). This method allows the researcher to both understand and obtain a clearer message of what is happening in a specific context from the participants' point of view.

Creswell (1994:145) reminds us that the following features of qualitative method leads the researcher to select this methodology to ahead this research:

1. Qualitative researchers are concerned primarily with process and practice, rather than outcomes or products.
2. Qualitative researchers are interested in meaning – how people make sense of their lives, experiences and their structures of the world.
3. Qualitative research is descriptive in that the researcher is interested in the process, meaning and understanding gained through words or pictures.
4. Qualitative research is the primarily instrument for data collection and analysis. Data are mediated through the human instrument, rather than through inventories, questionnaires or machines.

5. Qualitative research involves fieldwork. The researcher physically goes to people, settings, site or institution to observe or record behaviour in its natural settings.

In addition to the above features of qualitative research, according to Chesebro, & Borisoff (2007: 3-14), the following advantages lead the researcher to select qualitative approach;

1. Qualitative research is able to obtain a detailed understanding of a person, events or phenomenon.
2. Qualitative research allows for flexibility in responding to events or phenomena.
3. Qualitative research does not require extensive resources to conduct.
4. Qualitative research is helpful in understanding unusual or exceptional situations.
5. Qualitative research is also helpful in the initial exploration of individuals, events or phenomena.

In general, qualitative research seeks to explain why, how, and in what way an inquiry attempts to gain a better understanding of why things are the way they are in our social world and why people act the way they do. According to Mohajan, (2018: 23-48), qualitative research is concerned with the development of explanations for social phenomena. The fourth chapter describes the research methodology used in this study.

1.7 SIGNIFICANCE OF THE STUDY

Achieving the overall goals of education necessitates the effective and efficient management of financial resources. A financial resource is a fund set aside by the government and other partners to provide educational materials, teaching and learning facilities, develop human resources, conduct training, and create a welcoming school environment. To achieve the intended educational objectives, this resource requires proper planning, management and control. However, the

current financial management system in use in government schools faces several challenges that have a negative impact on improving the quality of education in general and student performance and behaviour in particular.

Therefore, the findings of this study will be used as a baseline for government secondary schools in Wolaita Zone in Ethiopia, and elsewhere, as well as for government and other concerned bodies to be aware of the educational institution and effective implementation of financial management practices in the study area and elsewhere. Furthermore, is the finding of this study used to develop educational resource mobilisation, financial resource allocation and utilisation for organisational goal achievement, and to clarify the practice of financial resource management for stakeholders? Furthermore, the study's findings may aid in raising awareness of problems so that appropriate measures can be taken, as well as providing a knowledge base for future studies and research.

1.8 DELIMITATIONS OF THE STUDY

The concept and contents of resource management in education are so broad that the researcher cannot possibly cover all of them in a short period of time. As a result, the scope of this research is limited to assessing and investigating the practice and challenges in financial resource management at government secondary schools of Wolaita Zone in Ethiopia. In Wolaita Zone, SNNPR Ethiopia, there are many different types of secondary schools, including public, private, religious, government, preparatory, and other secondary schools. This research is limited to Wolaita Zone government secondary schools in SNNPR, Ethiopia.

1.9 DEFINITION OF KEY TERMS

Budget: is prepared and agreed in advance by stakeholders as quantitative statement for defined period of time and showing planned revenues, costs, assets, liabilities and cash flows (Clossey, Rowlett, & Walker, 2014: 178-192).

Decentralisation: is the delegation of authority to lower level of governing hierarchy and/or the devolution of power to lower dimensions of the structure of the organisation of the state (Hutchcroft, P.D., 2001:23-53)

Training: refers to the process through practice and instruction in financial management (Drever, Odders-White, Kalish, et al. 2015:13-38).

Finance: The management of money; a science which concerns itself with levying and applications of revenue in organisation (Demirag, Dubnick, & Khadaroo, 2018: 77-92).

Financial management: refers to maintaining a cash flow in the face of every changing condition, both on the demand side (expenditure) and on the supply side (income) (Diamond & Khemani, 2006:97-132).

Secondary schools: are schools that offer formal education for grade 9-10 (MoE, 1994).

Principal: the administrative head and professional leader of school division or unit such as high school, junior high school or secondary school (Sebastian & Allensworth, 2012: 626-663).

The school fund: refers to the money given to the school by the state and/or obtained by the school from different sources (Card, & Payne, 2002:49-82).

Woreda: Lower than the Zone division or area marked of developed for administrative purpose with defined authority, responsibility and with estimated population size of about 100,000 (ADEM, A., 2020)

1.10 CHAPTER OUTLINE

This thesis is organised in to five chapters. Chapter one deals with a brief contextual background of the study, the rational as why the study was conducted, statement of the problem that addresses the central problem that this research study aims, aims and objectives which provides details of what the study seeks to achieve. It also introduces research methodology which deals with the specific procedures or techniques used to identify, select, process, and analyse information about a research topic, significance of the study that provides what the study hoped to provide different benefits for different stakeholders, delimitation which elaborates those characteristics that limit the scope and to define the boundaries of the study. Limitations of the study deal with the potential weaknesses in the

study that are out of the researcher's control, and definition of key terms which give conceptual as well as operational definition the key terms used in the title of the study and also deals with scholarship review regarding to the main challenges of financial resource management to provide insights in to previous work, and it is a critical summary and assessment of the range of existing materials dealing with knowledge and understanding in practice and challenges of financial resource management to generate research questions from the title of the study.

Chapter two which deals with literature review regarding the practice and challenges of financial resource management in secondary schools of the study area to integrate the study into a broader framework of relevant theory and research. This chapter elaborates general concept of management, the concepts of financial resource management at schools in national and at international level, COVID-19 and its impacts on financial resource management in education and Challenges of financial resource management at secondary schools.

Chapter three deals with theoretical framework which is an epistemological guide or an appraisal or evaluation tool that helps to interpret the knowledge presented in the study. It is based on an existing theory or theories that support the process of research and showing that the research was grounded in established ideas.

Chapter four deal with the research design and methodology that describes the approach and intended steps as well as methods of the study. This chapter includes rational for the research, research design, research paradigm, research approach and research types or strategy.

Chapter five presents data analysis and interpretation, and also discussed the method of data processing and statistical method to interpret the data in an effort to address the research questions and research aims of the study. The findings from the data analysis and the interpretation of data generated are also presented in this chapter,

Chapter six summarises the findings, conclusion, recommendation and limitation of the study. It also contains data analysis, interpretation of the data which was collected and the conclusion drawn in relation to the problem statement. In

addition, this chapter outlines both the recommendations made and also suggestions for further research.

1.11 SUMMARY

The main objective of education is to develop individual's capacity for survival of their life and adaptability of their living environment by developing the necessary knowledge, skills, ability and attitude. To provide quality and efficient education for generation, financial, material, human and time resources should be effectively and effectively utilised at education system. Among other resources, financial resource is the base for the procurement, utilisation and maintenance of other resources. As a result, for effective and efficient organisation performance, available finance and its proper utilisation and management must be required. To properly manage school finance for effective organisational achievement, it is fundamental that school principals and other stakeholders be prepared and equipped with financial administration skills and competences that will enable them to be responsible and accountable for the funds allocated for their organisation. As the researcher reviewed the available literatures and documents from the study area as well as his working experience, it shows that there was dalliance of budget, inefficient of financial resource management and improper utilisation of scarce education finance but those challenges have not been adequately assessed to identify the main barriers that affects proper financial resource management at schools of the study area. Therefore, this study aimed to put out the practice and challenges of financial resource management at secondary schools of the study area and possible recommendations to the identified problems.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION AND BACKGROUND

A literature review is a way for an author to show how well they know a certain field of study, including its vocabulary, theories, key variables and phenomena, methods, and history. When a student does a literature review, they learn about the most important researchers and research groups in the field. Lastly, with a few changes, the literature review is a "legitimate scholarly document that can be published" (Randolph, 2009:11-13). In science, there are many reasons to do a literature review besides the ones listed earlier (proof of knowledge, a document that can be published, and finding a research family). Furthermore, Randolph (2009, 12–13) maintains that the literature review is helpful for defining the research problem, finding new lines of inquiry, avoiding fruitless approaches, learning about methods, coming up with suggestions for future research, and finding support for grounded theory.

Also, Boell, & Cecez-Kecmanovic (2015: 48–78) assert that reviewing the literature can help you tell what has been done and what needs to be done, find important variables related to the topic, synthesise and gain a new perspective, find connections between ideas and practises, set the context of the topic or problem, explain why the problem is important, improve and acquire knowledge, and develop and acquire skills.

According to Creswell (1998:99), the literature review in research project has several purposes, namely:

- It shares with the reader the results of other studies closely related to the particular study that is being undertaken.
- It relates the investigation to wider studies that have been undertaken on the research topic.

- It attempts to fill in existing gaps and extend prior studies.
- It provides the frameworks within which the importance of the study is established.
- It serves as a benchmark for comparing the results of the study with the findings of other studies.

Therefore, the researcher examined previous works on the topic of school financial management in Ethiopia and elsewhere. Articles, journals, educational policies and acts, and other print media on efficient and effective school finance management were read to glean relevant information. The literature review covered the following topics: management in general, financial resource management, the role of financial resource management in education, school-based financial management, school funding, fundraising, financial management in Ethiopian schools, principles of financial resource management, the roles of stakeholders in financial management, monitoring and evaluating financial management, COVID-19, and its effects on financial management.

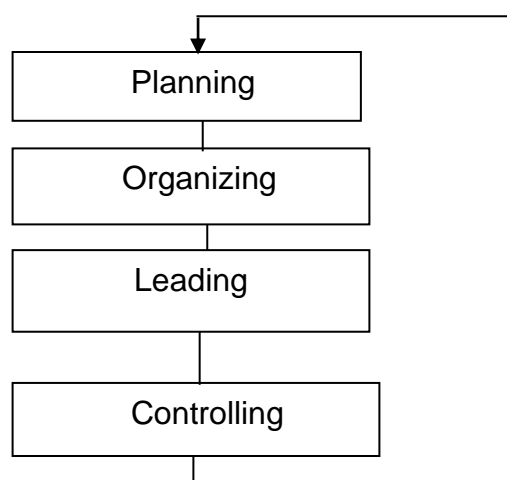
2.2 GENERAL CONCEPT OF MANAGEMENT

According to Mahadeen, Al-Dmour, R.H. & Obeidat, planning, organising, leading, and controlling are the four main pillars upon which the task of management generally rests (Tarhini, 2016:22-41). Management's foundational functions include working with others or an existing system to accomplish desired outcomes. When used as a noun, "management" describes those responsible for carrying out the tasks associated with management. From an operational or implementation standpoint, however, management is a process that entails a variety of steps toward the completion of set objectives. Management, according to Kotter(2017: 7-15), entails creating strategies, putting them into action, and collaborating productively with others. Management, as defined by Omotayo(2015:1-23), is the process of coordinating the efforts of multiple individuals to achieve a common goal. The 'things' refer to all the ways in which the school's resources (both human and non-human, such as money and equipment) are put to use to realise its aims.

The current widely accepted integrating approach to management classifies managerial functions as "planning," "organizing," "staffing," "leading," and "controlling." However, Fayol in Ghuman (2010), the "father of modern management theory," was the first to identify these five basic management functions (Carroll & Gillen, 2019: 291-304). Management is a distinct process that involves setting goals, allocating resources and keeping tabs on progress toward those goals (Dash & Nena, 2008).

Management, as defined by De Beer & Rossouw (2005:4), is the act of directing an organisation toward its goals through the activities of planning, organising, leading, and controlling the use of its resources (financial, human, material, etc.). The following charts illustrate how this administration is thought of as a procedure.

Figure 2.1: The four fundamental pillars of management



Source: Du Toit(2007:130)

Management is therefore a dynamic process, consisting of ongoing, related activities and tasks that are discussed next.

2.2.1 Planning:

According to Kotter(2017:7-15), planning is the most important element of any activity and without planning, there will be no goals towards which the organisation can strive towards. Planning is thinking ahead and anybody who plans any things

such as school finance must ask such questions as why, what, when, where, who, and how and the answer to such questions will then determine the way forward.

Planning is the starting point of management process of resources such as finance, human, material etc. It is the basic element of management that determines in advance what the organisation wants to achieve and how this goals/objectives can be attained. Planning involves all those management activities which deal with setting the organisation's goals/objectives and determining how these can be achieves (De Beer & Rossouw, 2005:10). In the context of this study, it relates to the planning of financial matters of a school.

2.2.2 Organising

According to Panchal(2010:333-346), organising entails coordinating activities so that objectives can be achieved. As one of a management task, organising is mainly concerned with classification and allocation of activities to divisions, the creation of posts within these divisions, the determination of an employee's duties, responsibilities and authorities.

Guo (2020:133-141) further mention that organising is the process of deciding where decision will be made, who will perform what jobs and tasks and who will report to whom. Furthermore, Maduenyi, Oke, Fadeyi, & Ajagbe,(2015: 354-356)buttruss that the organising process involves dividing the work of the organisation; allocating it logically to business units, communication and information systems to ensure that everyone is working together to achieve the goals of the organisation. The task of dividing the work and allocating responsibility is referred to as the design of the organisational structures.

According to Smit & Cronje (2004:191), organisation is the process of creating a structure for the organisation that will enable its people to work effectively towards its vision, mission and goals. Organising school finance adheres organisational structures such as principals, PTSA, KETB are put in place in order to fulfil the organising tasks of financial management of the school.

2.2.3 Leading

Lewis and Goodman (2004:7) assert that managers must be capable of leading their subordinates towards the accomplishment of the organisational goals. To be effective leaders, managers must understand the dynamics of individual and group behaviour, be able to motivate their subordinates and effective communicators.

Leadership is a crucial success factor and determines the future of an organisation such as school. The leadership style that the leader adopts will determine the climate, values, growth and development of staff members. For principals to be effective leaders in schools, they must develop their own leadership practice and brand of leadership because schools are unique (Hollinger, 2003:329-352). Similarly, the chairperson of the school finance committee who is principal of school plays a leading role in terms of the leadership provided in the financial affairs of the school. Part of being a good leader is to be able to delegate.

2.2.3.1 Delegation

According to Kotter (2017:7-15), delegation is an essential strategy that many new administrators, such as school principals, have difficulty of putting into practice, yet it is an effective way to save time and enhance leadership capacity regarding financial administration as well as at all spheres within the school. One of the most challenging skills that successful managers must have is the ability to delegate effectively (Knight, B., 2013:114-141). Furthermore, delegation refers to the process of transferring the responsibility for a specific activity or a task to another member of the organisation and empowering those individuals to accomplish the task effectively. The financial aspect of a school is normally handled by the finance committee as a delegated committee of the SGB. To be able to be a successful leader as financial leader of school, good communication is necessary.

2.2.3.2 Communication

According to Van Deventer & Kruger (2003:156), communication can be described as a message conveyed by a sender to a recipient either verbally or non-verbally, with regard to activities, management tasks, and/or relationships between staff,

parents and learners and the school. Van Deventer & Kruger (2003:156) further explain that if one looks at communication from a management point of view, it may be seen as the primary method by which the education leader can influence groups and individuals and convince them to do their best for the school.

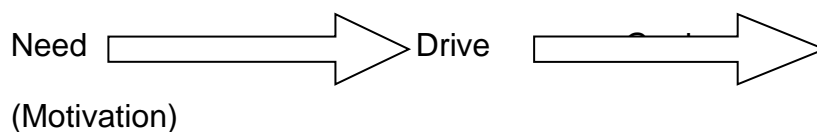
Campher(2003:32) indicates that the main aim of communication is the exchange of ideas and the interpretation of messages. Communication is an essential managerial instrument that educational leaders including school principals use to inform, interpret, explain express feelings, exchange ideas, give orders and solve problems. In addition to good communication, another aspect of being a good leader is motivation skills.

2.2.3.3 Motivation

According to Van Deventer & Kruger (2003:148), motivation may be defined as the influencing of a subordinate to achieve the aim that the manager wants him or her to achieve. Neta & Haas (2019:1-9) assert that the term motivation is derived from the Latin word “movere”, which means to move or set in motion.

According to Bisschoff (2007:153), motivation is the management task involving the use of all the forces that will influence personnel to act willingly towards achieving the school’s objective.

Figures 2: Motivation Process



Source: Van Deventer and Kruger (2005:149)

According to Van Deventer & Kruger (2005:149), the motivation process consists of three independent elements. These are:

Need: In context of this study, this can be related to a financial need of school.

Drive (Motivation): People (such as teachers and parents) need motivation (or drive) to achieve an aim (i.e. the fund raising projects as planned by school government body).

Goal: The achievement of the goal. This is a future state or condition that contributes to the fulfilment of the organisation's mission (as drawn up by the SGB of the school).

2.2.4 Control

Nel (2000:37) explains that control is the function of ensuring that activities and instructions are carried out according to plans and standards while dealing with any deviations that needs remedial action. Control is undertaken at different stages, and it is a continual process to ensure that things are still on track as planned. Control is exercised when management ensures that its plans and instructions are carried out. A management function system is used to check on and measure employees' performance, and to compare this performance with the set standards and objectives (De Beer & Rossouw, 2005:12). A principal as a leader, as well as the SBG, needs to employ all these management principles to successfully manage the finance of a school.

2.3 THE CONCEPTS OF FINANCIAL RESOURCE MANAGEMENT

Accounting and financial reporting, budgeting, collecting accounts receivable, risk management, and insurance are all aspects of financial management (Karadag, 2015: 26-40). When money (funds) is managed efficiently and effectively, they can be used to further an organisation's goals. This is the niche role that reports directly to the management team. The importance of this role extends beyond the "Line" to the "Staff" in the larger context of the business. Various authorities in the field have come up with their own unique definitions. Capital budgeting encompasses both strategies for acquiring funds and allocating those funds. Budgeting for the long run is important, but so is figuring out where to put the money you have right now, such as on your current liabilities. Shareholder dividend policies are also addressed.

Financial management is the branch of management concerned with the preparation for, and oversight of an organisation's financial transactions (Bua, and Adzongo(2014:95-103). Therefore, financial management is concerned with making choices regarding the production, raising of funds, expansion, and accounting of funds provided for the actual implementation of an institution's or school's programmes. According to Oosthuizen (2003:213), the role of financial management in education is to allocate and spend school funds on educational infrastructure and services that will have a positive impact on students' learning and conduct. Managing one's organisation's finances effectively is a fundamental skill for any manager (Owen, 2006:54). Allocating resources and establishing goals, deadlines and priorities are at the heart of most methods of financial management.

The core financial skills required by all managers that allow them to be successful are as follows:

1. Set budgets
2. Manage budgets
3. Manage costs.

The term "financial management in education" refers to the administrative duties of overseeing the allocation of school funds by those in charge, with improved academic outcomes as their ultimate goal. Management of a school's finances entails a number of steps, including data collection and analysis, report writing and dissemination (Bischoff & Mestry, 2007:3). Internal communication on financial school management matters is crucial so that all internal stakeholders are aware of when to submit their proposal and how to spend allocated funds (Bischoff and Mestry 2007:154). The budget, along with the school's financial policy, is the primary vehicle for communicating financial information to the school's internal stakeholders (Bischoff and Mestry, 2007:154).

According to Rothman (as cited in Selesho & Mxuma 2012:494), school financial management is the process of optimising the use of a school's financial resources

such that costs are kept to a minimum while benefits are reaped to the fullest extent possible. Therefore, financial management is a system that investigates the various income and expenditure streams, sets priorities and ensures that the allocated funds are used effectively to finance the management of people and things to achieve set goals. The term "financial management" can be used interchangeably with "the process of efficiently managing finance/funds for achieving organisational goals," as it refers to both planning and control of financial activities as well as the finances and funds themselves (Bua & Adzongo, 2014:95-103). Many of the same techniques used in business also apply to school budgeting, accounting and costing. Therefore, financial management in educational institutions entails bringing in money from both internal and external sources, then distributing it to various educational activities and programmes, and finally keeping tabs on how much money is actually being spent on each activity. The principal, in consultation with the proper authorities, is responsible for keeping accurate records of the school's various financial accounts and ensuring their optimal use for the benefit of students (Mestry, 2013:165).

It is important, according to Motsami et al. (2011:108), for schools to have well-managed budgets if they are to provide students with quality education. The importance of a stable financial system is highlighted by this. According to Maronga et al. (2013:97-98), cash management, inventory management and account receivables management are all part of sound financial management practices. They elaborated that cash management entails overseeing the inflow and outflow of money, as well as the movement of money within the company and the level of cash on hand at any given time. Cash management's primary goal is to minimise the company's use of its cash resources without compromising operational effectiveness (Maronga et al. 2013:97). Over-the-counter cash collections, pre-authorised arrangements, online terminals, lock boxes, and concentration banking all fall under the umbrella of "managing cash," which also encompasses their respective processes. Cash disbursement management entails, among other things, ensuring that no funds are ever lost and only authorised payments are made (Oduog 2003:97).

2.4 THE SCOPE OF FINANCIAL RESOURCE MANAGEMENT IN EDUCATION

The scope of educational financial management refers to the specific areas of financial management which includes the procurement and raising of funds, the allocation of financial resources to different educational institutions, the effective utilisation of funds, supervision of cash receipts and payments and safeguarding of cash balance (Ogbonnaya, 2000:12). Also, Glover (2000:117-132) mention the stages of financial management in schools. These are acquisition of resources, allocation of financial resources, planning of the budget, implementation and evaluation of the implementation of the budget plan. On the contrary, Raymond and Bergeron (2008:213-220) assert that the scope of school management is very wide, and it includes elements such as planning, budgeting, controlling, coordinating, decision-making, evaluating and directing.

2.5 SCHOOL BASED FINANCIAL RESOURCE MANAGEMENT

According to Caldwell and Spinks (2006: 27), school-based financial management entails "a significant and consistent decentralization to the school level of power and accountability to make decisions related to the allocation of resources, in a system of education having centrally determined goals, priorities, and frameworks for accountability of school financial management," which includes "the planning and application of a fiduciary framework for accountability of school financial management." Ineffective and sloppy administration at schools can have a significant impact on the school's bottom line, and this is especially visible in the quality of the institution's accounting. At the very least, a school needs accounting rules and instructions on how to do an inventory check to keep their books in order. There is a potential lack of internal controls if the school does not have these internal rules in place. This poses a significant threat to the efficient and correct administration of school funds, as well as the accidental waste of school funds. To guarantee conformity with the principles of lawfulness, openness, efficiency, effectiveness, and management economy, an internal control system is in place. Associated with the concept of internal control is the concept of internal auditing, which offers an independent evaluation of the school's financial

management and control system, and advice to the head administrator on how to boost the institution's productivity. Without the aforementioned legislation or regulations, schools run the risk of lacking adequate internal controls. Also, this means there is a significant possibility of inefficient and wasteful use of public funds (Muchiri & Jagongo, 2017: 168-174).

A school's financial management is the process by which the SGB and the principal, as the school's leader, allocate, monitor, and control the institution's resources to ensure that the school meets its objectives. Financial management in education, as described by Campher (2002:2), is a multifaceted field that draws from a variety of academic specialisations. Making financial decisions for a school should always be done with the institution's best interests in mind. The school's financial situation is a shared responsibility between the principal and the school government.

According to Ahlin and Mörk (2008: 276-284), "school based management" is a strategy for enhancing educational institutions by decentralising budgetary authority. According to Botha's theory, a school's financial management structure consists of the SGB and its management team. Financial management performance at schools is monitored and evaluated by this structure, which reports to the state and the community as the two primary funders of public education. Over the past few years, Ethiopia has made significant progress toward its goal of providing high-quality education to all citizens and implementing a decentralised educational administrative structure.

According to Amhara/Ethiopia/ Regional State Education Bureau Training Module (2004: 61), decentralised educational administrative has the following advantages:

1. It develops community participation and encourages self-reliance at local level.
2. It encourages working with governmental and non-governmental organisation cooperatively.

3. It enables to gain additional resources from local community to support education.
4. It reflects the need of local community and reduces the central government budget which donated to the local community.
5. Authority can be divided with responsibility and accountability towards the lower level.

This is evidence that the new decentralised educational administrative system has brought many school-based resources. This kind of school infrastructure helps put into practice the idea of decentralised school management, which means parents and other members of the community can get more directly involved in their children's education. Therefore, since its reintroduction in 2004 in the form of PTSA, the latter has become the most well-known of the various school support structures. The PTSA is a parent-teacher organisation that serves as a central pillar of each school's infrastructure. Each school's PTSA has its own unique set of responsibilities that it must meet in order to facilitate and support the educational process.

In recent years, the Ethiopian government has recognised the value of student voice and school autonomy in educational policymaking. The Federal Ministry of Education has put out a number of reports and policy documents over the past few years that demonstrate the government's commitment to strengthening school-based management (MoE, 1994:9-11). Ethiopia's education and training policy (MoE, 1994:30-34) calls for decentralised educational management to improve the country's educational system in terms of its reach, depth, currency, accessibility and equity. The idea behind this decentralised system is to give schools and local communities more control over educational matters. Ultimately, the goal of school-based management is to improve student learning outcomes by empowering schools to manage their operations and resources more efficiently and effectively. Consequently, more authority is given to schools and they are given more freedom to decide how best to serve their students and the community (Keddie, MacDonald, Blackmore, et al. 2022: 106-123).

Decentralising power and authority to the communities affects most central tenet of ESDP IV's reforms, which also prioritised bolstering administrative efficiency, expanding access to specialised resources in clusters, and strengthening school administration through capacity-building initiatives (MoE, 2010:69). School Improvement Programme (SIP) also aimed to improve school-level decision-making by bolstering school management and parent and community partnership (MoE, 2005:56). The SIP document outlined the primary actors in school administration as principals and vice principals, management committees at different grade levels (comprised of teachers, students, parents, and community representatives), and educational experts and supervisors working at different grade levels outside the school. Leaders in these roles are tasked with implementing effective practices and decisions, and they are held accountable for any issues or weaknesses that arise in the classroom.

Once a decision has been made at a higher level, it is the duty of institutional managers and planners to ensure that the allocated funds are spent as intended. Effective financial management in schools requires a well-developed framework for budgeting, accounting and auditing. Identifying and employing the most effective means of resource distribution that will guarantee that money is spent on students and schools is a major challenge in the realm of school finance (Shaturaev, 2021: 57-65). Moreover, they claimed that education funding has the potential to improve the quality of education for everyone, which is why school finance is still an area in need of direction for three crucial reasons. School finance systems are accountable for providing the resources to implement education policies. All education systems depend on financing in order to function and governments sometimes struggle to use education resources efficiently, despite having a strong incentive to do so.

Using a system of education with centralised goals, priorities and accountability frameworks, Elmelegy (2015:79-96) explains that "school based management" is an approach to managing public schools in which authority and responsibility for making decisions related to the allocation of resources are significantly and consistently decentralised to the school level. In a similar vein, Marishane and

Botha (2004:94-96) define school-based management as a mechanism to improve schools by devolving authority over the school's budget from the government to the school's administration. According to the findings of this research, the governing board and the management team of a school jointly constitute the school's financial management structure. This system is answerable to the state and the community, the two primary funders of public education and evaluates how well the school-based management structure handles the school's money.

According to Van Wyk (2004:411-419), the public sector needs competent and dedicated line managers, outcome-based budgeting and the introduction of accrual-based reporting to achieve effective financial management. Since the SGB does not apply good governance to make the school management effective and efficient, this study concluded that public sector financial administration is not appealing owing to a lack of up-to-date technology financial restraint, inadequate financial training, and a poor internal control system. Furthermore, good governance aims to guarantee sufficient management of the school's financial and resource allocation to realise its strategic and tactical goals. In the same way that the school administration must show and practice honesty, integrity, accountability, responsibility, and transparency, so too must the PTAs apply fairness, accountability, responsibility, and transparency tests and be accountable to the school and its community.

The MoE (2002:26–28) posits that schools are predicated primarily on two sections: one that grants the parent teacher student association authority over the school's property, buildings, and resources, and another that grants the PTA additional functions over the school's budget and extracurricular activities. As a result, the local community is an integral part of the school, particularly in terms of providing aid to institutions of higher learning.

2.6 SOURCE OF SCHOOL FINANCE

Providing developing nations with financial or material support for education is crucial. The goals of the education system, like those of all economic and social sectors, require financial resources. Whether public or private, surviving as a

system and having control over limited resources depends on achieving these goals. To carry out the various educational activities that lead to an effective teaching and learning process, schools need a wide variety of resources. When it comes to schools, money is one of the most important resources because it provides a foundation for all the other resources to do their jobs. A lack of funds makes it difficult to give students an education that improves their academic performance. Schools rely on a wide variety of funding sources, each of which makes a unique contribution to the overall effort. In different regions, and depending on the educational standards prevalent, schools receive varying amounts and types of funding.

Van Deventer & Kruger (2003:234) assert that education is mainly funded by the following sources:

1. Private or individual funding: includes school fees contributed by parents and various costs paid by learners and parents, e.g. transport, textbooks and school uniform; and
2. Public funding: refers to the responsibility of the State to fund public schools from public revenue on an equitable basis.

According to Joubert & Prinsloo (2001:50), the State bears primary responsibility for funding public schools with public funds. The responsibility of the state to fund public schools from public revenue on an equitable basis is referred to as public funding. The education system receives funding from a variety of sources. Some of the sources come from the government and others from the private sector. These two types of funds are known as public funds and private funds, respectively. External sources of school finance such as aid, loans and grants are examples of public funds (school grant and block grant). It has been noted that the public fund for the education system varies depending on the government structure of a particular country. Based on this, the education system can be fully funded by a single level of government (central, regional, or local) or by a combination of two or more of these levels of government. Private funding is a significant source of school funding that supplements government funding of education (Schaller and

Nisbet, 2020: 287-314). In addition to central, regional or local government funding, which is a domestic source, external sources play an important role in providing educational resources. These sources could be in the form of assistance, aid or loans. The term "aid" is frequently used to refer to specific types of loans, both financial and in kind. Conventional loans to poor countries with limited development potential are risk revenues, which frequently result in massive defaults in these countries (Shemelis, 2000:36-37). This is owing to the opportunity cost of capital foregone by the leaders in the form of a subsidy, as most of those loans bear nominal interest rates. Non-conventional loans are made by bilateral and multilateral banks such as the World Bank, the African Development Bank and private commercial banks.

Loans are another important source of educational finance, particularly in developing countries. "Even though the impact of the loan is highly questionable today, more than two-thirds of all developing countries have borrowed from the IMF for foreign exchange requirements" (Brune, Garrett & Kogut, 2006: 139-164). The IMF funds programmes related to a country's stabilisation effort, while the World Bank funds programmes aimed at changing the incentive structure in the country. These loans are conditional on acceptance and policies to correct financial differences and provide a foundation for renewed growth. However, there have been a number of criticisms levelled at those institutions, particularly the World Bank, for the way they secure loans. During the first decades of independence, most African governments relied heavily on multilateral and bilateral loans. The majority of those loans came from their former colonial governors, but "it quickly became clear that this source was rather a marginal and unreliable means of financing" (Forjjala, 1993:354).

According to the Ethiopian education and training policy (ETP), to promote equality and quality of education, education financing must be just, efficient and appropriate (MoE, 2002:6). This funding comes from the government, the school's internal revenue, private investors, community participation, and NGOs (MoE, 1994:31-32). Furthermore, financial resources are allocated to schools through government allocation, community cost sharing and substantial external assistance (TGE,

1994:19). This means that schools' financial needs will be met through tax revenues, family expenditures and donated resources. As previously stated, the government is one of the sources of school budget, allocating block grants to schools based on the number of students enrolled in each primary and secondary school, which is controlled by the Woreda finance and economic office. According to MoE, ELOPFG (1994:61), the government block grant budget must be allocated per number of students, which was 10 for grades 1-4, 15 for grades 5-8, 20 for grades 9-10, and 50 for grades 11-12 Ethiopian Birr per student enrolled in each year at each school. This non-salary recurrent budget is used in schools to fund school infrastructure that supports teaching and learning activities. According to ESDP V (MoE, 2015/2016:130), the government education budget for 2015/16 and 2016/17 is 73,635 million and 81,350 million, respectively. This demonstrates that the government provides a significant portion of education funding in many African countries, including Ethiopia.

In Ethiopia, the government will provide financial support for the education sector up to the completion of general secondary education (grade 10) and related training, with increased cost sharing at higher levels of education (MoE, 1994:31). The government budget fully supports public primary schools (grades 1-4) and general secondary schools (grades 9-10). Students in the second cycle of secondary school/11-12/ and higher education, on the other hand, are required to contribute a portion of the total expense made per student.

Schools generate internal revenue in addition to the government budget that they subsidise in order to close budget gaps. So, internal income is another source of school budget, which is generated internally by schools through farming land, club activities and income from various school activities. Prior to the 1994 ETP, one of the primary sources of funding for education was school internal income. At the start of the school year, schools charged students a registration fee and other contributions. They also made money by selling services and products, such as handcrafts and school farms. In contrast, after the ETP was implemented in 1994, primary and general secondary schools were not permitted to charge students any fees. As a result, school income derived from student payments was unavailable.

Farmlands, parent contributions, school club activities, evening classes, and the rental of classrooms for various activities were the primary sources of internal school income (MoE, 1994:56-57). However, the type of internal revenue source for schools is determined by their location. Income from farmland goes to rural schools whereas income from evening classes and recent classrooms goes to urban schools. To ensure efficient and effective use of internal revenue, the government implemented a new financial regulation requiring all government institutions, including schools, to report and transfer the amount collected in a given fiscal year to the woreda finance.

Since the introduction of modern education in the country, the provision of education and training in Ethiopia has been solely the responsibility of the government. The overall result was that access and equity in education were found to be among the lowest in Africa, not just among Ethiopians. However, the situation has recently changed as communities have begun to support and manage schools. As a result, another source of school funding is community participation, which is provided by the school's community. The community contributes money, labour and materials to school expansion and renovations. It is customary in rural areas for the community to contribute local materials and labour to the construction of new schools, as well as the upgrading and expansion of existing schools (MoE, ELOPFG, 1994:56-57). According to ESDP IV (MoE, 2010/2011:103), community participation will extend beyond financial, material and labour contributions. The community will be expected to exercise leadership and participate in school management in such a way that their ownership of the school is reflected. Furthermore, according to ESDP V (MoE,2015/2016:130), the total annual budget of the education sector was 73,635 and 81,350 million in 2015/2016 and 2016/17, respectively, and the shares of community and loan and NGO were estimated to be Birr 14,796 million in 2015/16 and Birr 12,863 million in 2019/2020. These community contributions are made in the form of labour, materials and other in-kind items. The community contributions are for all schools, regardless of location. This fund fosters strong community relationships with schools because they believe the school belongs to them. According to the 2010 Public Education

Expenditure Review, community contributions to primary school construction, primarily in the form of labour and materials, amount to around 0.1 per cent of GDP, or approximately \$0. Many communities also systematically raise funds for recurring expenses, but this varies greatly by region, and no national estimates are currently available. In this context, communities will continue to contribute to education financing, particularly by supporting low-cost classroom construction with local materials and labour. Based on its ability and development level, the community may also assist with non-salary recurring expenditure. Students and parents contribute to the cost of education by paying fees for TVET and tertiary education. An increase in these contributions may help to close the funding gap (ESDP IV :1).

Another source of school budget is private or NGOs. The types and nature of private sources vary greatly. There are non-governmental sources that include funding from families, businesses, or corporations, as well as some organizations, foundations, and others that provide materials and money to schools (MoE, 1994, ELOPFG, 56). Some of the education expenditure in the country is provided by private institutions. Given the diverse nature of private institution of funding, their interest ranges from voluntary organisations such as churches and other non-profit making institutions with strong social motivation to pure profit-making bodies or individuals.

According to Rose and Adelabu (2007:67-87), the major groups of private contributors are:

- Families: pay fee for tuition, registration, examination and other purpose and expenditures of purchase of social uniforms, books and instructional supplies and transportation.
- Local communities: may cover capital expenditure which the government takes the commitment to cover recurrent expenditure.
- Business Corporation of firms: government can enact laws that direct corporation and business firms to participate in financing and provision of educational service. They can also be involved in

sponsoring vocational, technical training programme mainly to satisfy their own human resource needs.

Educational quality is a broad concept that needs huge fund so that only government budget cannot cover all budgets needed for the schools. The MoE in Ethiopia launched general education quality improvement package (GEQIP) in 2008 and this programme is supported by school grant which is allocated by NGO and school grant is another source of school finance which is aimed to bring education quality(GEQIP, 2008:1-4). The school grant constituent under GEQIP has been designed to address this constraint through the provision of a minimum amount of funds based on enrolment rates of students to all schools. The grant will be used to finance elements of the school improvement plan. To consider with the application of school grants sub component, school grants guidelines have developed. These guidelines provide guidance on all aspects of implementations at federal, regional and school level and are cross-reference with the SIP guidelines.

The school grant guidelines which is to administer school grant are consistent with government's bluebook guidelines which is to administer block grant, but will be implemented as a standalone document to ensure that key responsibilities and outputs are conveyed and understood at different levels (GEQIP Plan November, 2008:9).As showed earlier, both documents have a clear guidelines commonly described as the blue book/ the blue print/ for the administration of the block grant (MoE, 1994:58-59) and the school grant support budget guideline which is to administer school grant (MoE, 2009:03-08).As indicated in school grant guideline(ibid),school grant allocated as follows: 15 Birr for 1-4, 20 Birr for 5-8, 30 Birr for 9-10 and 65 Birr for 11-12 were allocated for each students enrolled for each year in each school.

The important issue facing the provision of school grant in Ethiopia is not related to difficulties in disbursement, rather it is ineffective and inefficient use of the fund provided for each school .The project would support the implementation efforts as

the federal, regional and woreda levels, predominantly with respect to beginning an effective system to monitor the flow of funds.

2.7 FUNDRAISING

According to Winton(2016:202-233), a school embarks on fundraising projects to ensure that the budget effectively addresses the objectives of the school. Squelch (2001: 137-149) indicates that SGB of a public school must take all reasonable measures within its means to supplement the resources supplied by the state to improve the quality of education provided by the school to all learners at the school. Each fundraising project is a once-off attempt to raise money for a particular purpose (Hanna, Vanclay, Langdon & Arts, 2016: 217-239). Once the project is over, no more funds come from this source during a particular year. Various factors such as good or bad marketing and the attitude of the community mean that it is not always possible to predict how much money will be raised in a fundraising drive.

Anderson and Lumby (2005:52) assert that schools in many countries have traditionally generated additional income through occasional activities in conjunction with parents, associations, friends of the school or community groups. Such events not only raise funds, but also encourage parents and the local community to be involved with the school, celebrate it and gain understanding of it and its achievements. They also enable relationships between children, parents, staff and neighbours to develop in a positive atmosphere. In effect, such events tend to rely on people who support them because they wish to support the school.

Naong (2013: 253-280) asserts that schools may employ a variety of methods to supplement their finances. Some may include school functions, admission and subscription fees for sporting events, and the leasing of the school facilities (halls, classroom etc) after hours to learners and parents. Body (2017) posits that effective management forms an integral part of any fundraising effort made by school. All schools fundraising programme consists of four basic elements such as:

1. A firm belief in the mission of the schools, as well as in the cause earmarked for fundraising.
2. Effective fundraising techniques.
3. Effective organisation.
4. Effective administration.

According to Jeremiah and Palmer(2005:43), success depends on the extent to which fundraising is viewed as part of the institution's overall community relations effort, the ways in which fundraising tasks are assigned and coordinated and the strategies used to ensure the returns on investment in fundraising campaigns. Anderson and Lumby(2005:44) accentuate that beyond the obvious reason of obtaining more funds to purchase additional educational resources lies more challenging issues on the principal.

2.8 SCHOOL FINANCIAL MANAGEMENT IN ETHIOPIA

Financial management encompasses management principles such as financial policy development, resource utilisation, budgeting, accounting, and so on. These principles are essential for managerial effectiveness and must be present in every organisational field's culture (Cheruiyot, Oketch, Namusonge & Sakwa, 2017: 211-224). Financial management, like other management disciplines, applies the general principle of planning, organising, directing, coordinating, and controlling money to ensure the best possible achievement of the goal (Usman, 2016: 27-37).

According to MoE (2006:31), finance is one of the most important aspects of the country's overall reforms of the education and training system. As a result, it has been referred to as the existence of an organisation. The Ethiopian government has recently focused on the importance of school management and school-level decision-making. Various reports and policy documents prepared by the Federal Ministry of Education clearly demonstrate the extent to which the government has focused on improving school management in recent years, since the concept of decentralised management of finance in education was intended to enhance development and local decision-making on finance, to increase and improve

system of allocation, to build capacity of financial actors, to improve transparency and financial accountability (MoE, 2006:52).

Many countries, according to Anderson and Lumby (2005:138), have devolved significant power to schools. This frequently leads to the belief that increased autonomy should be accompanied by a greater emphasis on accountability. According to Bush (2007:443-447), school-level participants trade increased autonomy for increased accountability. It is clear that self-management of schools in Ethiopia has increased accountability and placed additional pressures on principals and SGBs.

According to Marishane and Botha (2004:1), decentralisation of financial management to school-based management has become an important strategy for school improvement. The strategy implementation is based on the belief that devolving financial control to the school allows for better decisions regarding the upliftment of students. Furthermore, according to Van Deventer and Kruger (2003:235), SGB is an approach in which public schools are redesigned to give educational stakeholders (educators, parents, learners, and the community at large) the opportunity and power to improve and develop their schools.

Transferring financial power to the school is insufficient to bring about desired changes. More supportive efforts from the government are required. Wholstetter, Lovemore and Brummer (2007:45) discovered that the task of financial management involves monitoring or controlling the institution's financial position in their study of school-based management in the United States of America (USA). This monitoring and controlling can be divided into three main functions: analysing the school's financial position, managing the school's asset structure and managing the school's financial structures.

Decentralisation of financial control to schools has emerged as an important strategy for school improvement (Marishane & Botha, 2004:96). Decentralization, according to Van Langen and Dekker (2001:381), is intended to bring decision-making closer to the learner and the learning environment of the classroom. Furthermore, decentralization raises the prospect of extreme inequalities—that

local communities, including parents and educators, may lack the knowledge and resources to adequately protect the quality of education provided to their children.

According to Ethiopia's ETP, educational management should be democratic, professional, coordinated, efficient, and effective, as well as decentralised, to create the necessary conditions for expanding, enriching, and improving the relevance, quality, accessibility, and equity of education. As a result, it is also stated that education financing must be just, efficient and appropriate to promote equity and educational quality (MoE, 1994:30-31).

The school's finances are managed by the SGB, which is the PTSA and school board, and under these umbrellas, principals, accountants, and cashiers manage the school's finances and present timely reports to the concerned body. The school is in charge of non-salary and capital budget finance. The woreda education office's finance budget begins with schools. School budgets are presented to the woreda education office. Three tasks are involved in budget preparation. These are the plans of activities in unit cost, the programme review, and the development of work plans. Monthly, schools report financial issues to the woreda education office after being evaluated by the school board. Schools also present a report on financial issues to staff and student parents. The school finance is audited twice a year by the woreda education office, in collaboration with the woreda finance and economy development offices (MoE, ELOPFG, 1994:82). In Ethiopia, the government, internal school income, private investors, community participation, and NGO and community contribution are important sources of finance for schools (MoE, ELOPFG, 1994:56-58).

2.9 PRINCIPLES OF FINANCIAL RESOURCE MANAGEMENT

Principles are essential, and they should be used in conjunction with management tools and the ability to ensure task development and fulfilment. Principles are at the heart of managerial effectiveness and must be present in all organisational cultures (Bowers, Hall & Srinivasan, 2017: 551-563). To uphold business principles, certain levels of self-discipline are required. Almost any employee/finance administrator can learn business principles. Financial

management, like any other management discipline, employs the general principles of planning, organising and directing. Meeting the constantly increasing social demand for education is one of the challenges that every educational manager faces in developing countries like Ethiopia. The continuous growth of enrolment though it is insufficient; more human resources; material and financial resources; and their proper utilisation in the organisation are required. Schools must manage limited financial resources to accommodate an ever-increasing school-age population. The increased relevance of education to society's beliefs and the government's political objectives necessitates technological equipment, which necessitates financial resources, and this resource necessitates management of the organisation's integral part, finance. The existence of those educational tasks is dependent on the skills, knowledge and ability of educational managers at all levels in mobilising adequate financial resources and making wise use of the already limited educational resources (Mukarromah, Mudjito & Purbaningrum, 2019: 539-544). Many tricks in the education system necessitate proper fund management. Budgeting in educational organisations is concerned with making and carrying out decisions on how to use financial resources (such as money, claims on bank account transfers, savings accounts, vouchers, and so on) to acquire real resources such as staff, books, equipment and materials, utilities and maintenance, and, for organisations with capital expenditure budgets, plant and buildings. The decision that educational administrators make in order to improve those tricks necessitates proper financial resource management in one form or another. It is the system's managing body's responsibility to strike an appropriate balance between the system's limited financial resources and societal needs (Squelch, 2001: 137-149).

Managers carry out these duties through educational planning. Planning, obviously, aids in meeting the needs of society while utilising scarce resources. It is a national strategy for resource mobilisation and optimum utilisation. It allows for the possibility of accommodating changes in the educational system. As a result, it is critical to plan for effective and efficient utilisation to meet the organisation's

goals. Coordination and control of money were to ensure maximum achievement of the objective (Mbamba, 1992:349).

2.9.1 Principles governing the use of resources

Ten fundamental principles that govern how school resources are used have been identified. These tenets are applicable to any and all resources, whether we are talking about movable or immovable physical resources, human resources, monetary resources, or information resources. These principles call for a variety of role players and stakeholders, depending on the particular stage that is being addressed as well as the resources that are at play. Consider how they should be implemented in relation to the management of the school's physical and financial resources, and make a note of any resource constraints that could impact your application. Following are basic principles of movement and resources are stated by the DBE in South Africa:

(<http://www.education.gov.za>).

1. Know the need: You need to assess the conditions and determine whether the resource is required. You need to assess whether it is a priority need and whether you will have a positive return on your investment.
2. Know the source: You need to be aware of the point from which the resource can access. Ensure that you get the best quality and value for your money.
3. Have a plan to obtain and use the resource: You must know the uses of the resource, as well as the expenses and other expenditures you will incur. You must draw up a schedule for securing the resource.
4. Know the requirements and processes: You need to know what the requirements are for securing the resource, and what processes need to follow to secure it prepare for meeting all the necessary requirements.
5. Ensure the safety and security of the resource: Implement the means to keep the resource safe, sound and secure.

6. Allocate the resource fairly: Implement the means to allocate the resource to serve the purpose for which it intended and according to the needs of the school.
7. Ensure effective use of the resource: Implement the means for getting the most from the resource. Ensure that the resource optimally utilised according to the needs of the school.
8. Ensure accountability: Ensure that responsible person controls and reports on the usage of the resource. Ensure that those individuals using the resource held accountable and report on their usage of the resource.
9. Minimise wastage: Ensure that excess resources do not go to waste and that enforces not abused.
10. Evaluate: Ensure that the relevant needs and objectives of the school met with the resource.

2.9.2 Principles of community participation in financial affairs

It is essential to facilitate community participation based on the fundamental tenets of community participation. Community participation is a difficult and time-consuming activity that seeks to mobilise communities so that they can become primary players in school activities. These guidelines should be followed when conducting meetings. Therefore, it is necessary to hold regular meetings with the community to discuss the issues and concerns that are important to them regarding the school. Identify leaders, a leader who believes in the importance of education and who has the acceptance of others, for any school that has been identified, and a role in school management – it is necessary to give a real role to the parents in the day-to-day management of a school. Leaders who believe in the importance of education and who have the acceptance of others need to be identified (MoE, ELOPFG, 1994:47-48).

2.10 THE ROLES OF STAKEHOLDERS IN FINANCIAL MANAGEMENT

The Government of Ethiopia recognised that weak management and implementation capacity at school level was one of the main barriers to achieving

access, equity and quality in education (MoE 2005:29). This is owing to the stakeholders at each level does not fully performs their responsibility intended from them. The main guidelines regarding the responsibilities at different level of financial administration are stipulated by MoE,ELOPFG, (1994:80-83) and MoE(2009:9-37) as follows:

2.10.1 Federal Responsibilities

According to Lee, Shores and Williams (2022: 1-17), "national governments command limited resources, which they seek to distribute in a rational and efficient manner among various programmes, one of which is education." In Ethiopia, the federal government bears a great deal of responsibility for the efficient and effective distribution and administration of financial resources. The success of the school grant programme will be the responsibility of the Federal Ministry of Education. The Federal Ministry of Education and its branch departments at the top of the country's education system first make available and facilitate favourable conditions for the transfer of the school grant, which is one of the sources of school finance to schools via lower levels in between the MoE and the schools. This body develops general guidelines and implements them through its own mechanism (MoE, 2009:9). The block grant, which is one source of school funding, should be administered in accordance with the rules established by the MoE (MoE, ELOPFG, 1994:80). Furthermore, the government recognised the importance of school management in improving school-based decision-making and created policies and programmes to strengthen the role of communities and parents in school management and financial administration.

2.10.2 Regional responsibilities

Regional level is the next level after the MoE, which is responsible for detail activities than that of federal level. It will write an official letter to each woreda informing them of the total school grant funds they will receive with list of schools and the amount of each institution at different levels and monitor the minimum amount of fund paid without any reduction and its proper management. Based on

effective and efficient utilisation of the fund and top performance of schools, institutions and individuals will be awarded (MoE, 2009:13).

2.9.3 Zonal responsibility

The Zonal Education Department sits in the middle of the education system's hierarchy and is responsible for a smaller number of activities when compared to the levels both above and below it in the hierarchy. Only on the copy of the letter that is sent directly from the regional Education Bureau to the woreda will you find information about the amount of the school grant that was transferred to the school through the woreda. In the course of carrying out activities that involve supervision or monitoring in relation to school grants, it uses its supervision team to determine whether or not the schools receive the school grant on time and in the appropriate amount (MoE, 2009:19). In addition to these, the Zonal Education Department is also responsible for monitoring the effective implementation of the various other sources of school finance, such as the school grant.

2.9.4 Woreda/City administration responsibility

The woreda education office (also known as WEO) and the woreda office of finance and economy development (also known as WOFED) will be jointly responsible for ensuring the success of school grants and block grants, respectively. These grants were given out by the MoE and the woreda office of finance and economy development, respectively. The meeting between the WEO and WOFED serves two purposes: first, it verifies the total amount of school grants that will be distributed to each institution (MoE:2009:21-28); second, it allots block grants to each institution based on the number of students enrolled there by calculating the amount that should be distributed on each level. The World Economic Organization and the World Food and Agriculture Organization work together to monitor and check on the proper financial management and the effective and efficient utilisation of the funds on the activities that have been prioritised and planned (MoE, ELOPFG: 1994:80-82). In addition, the administration of the woreda is vested with the authority to make decisions and to enhance governance in schools. For instance, WEO was accountable for the hiring

of educators as well as the monitoring of the schools' management of their financial and material resources (MoE, 2005:37).

2.9.5 The schools responsibility

The grassroots level is the school and community level, where the allocated funds will be used in schools in accordance with the guidelines and rules developed at the federal and regional levels for implementation and appropriate management of school finance. Because the Ethiopian government practises decentralised financial management in education, schools bear more responsibility for financial resource management than the other levels discussed above. Principals, school heads, accountants and administrators are responsible for financial management at the school level to effectively deliver quality education to students. It is critical to keep the community informed about school funding allocations and to ensure full participation in the planning process and implementation of funds according to the plan as those who own the school. These are the school heads' and PTSA's responsibility (MoE2009:29-30; 1994, ELOPFG: 80-83).

One of the important functions of the PTSA, according to Bush and Heystek (2003:132), is the provision to set a budget and recommend school fees as part of the budgeting process. The school's effective financial management necessitates broad and democratic participation of parents, teachers, and students in the school's life via the PTSA (Mabasa & Themane, 2002:111).The USAID/CSPP (2008:23) states that the PTSA shall have the following duties and responsibility:

1. Equip students with good ethical values;
2. Encourage students not to disrupt their education and sees solution along with parents to students who had already quit class;
3. Ensure that teachers and the school directors are properly executive their teaching, and managing responsibilities;
4. Advise and correct those teachers who failed to discharge their duties properly;

5. Refer to the director those teachers who could not be corrected through advice along with a punishment proposal;
6. Ensure that teachers are teaching in accordance with the interest, demand and rights of their students;
7. Make sure that programme of the school are properly implemented according to the schedule;
8. Provide the necessary support to implementation the programme;
9. Advice and reprimand students with disciplinary problems, punish those students who could not desist from their wrong and submit dismissal proposal to the director.
10. Follow up the implementation of the decision;
11. Parents' representatives in the PTSA, conduct teachers' performance evaluation;
12. In consultation with director, give incentives to teachers and other staff members with an exemplary performance;
13. Mobilise community and raise fund;
14. Organise parent's day once or twice in a year; and
15. Manage and administrate school finance, etc.

Ugwulashi,(2012:103-110) asserts that the PTSA must ensure the existence of and the effective execution of a sound, firm financial policy and also management procedures since they perform the following functions:

1. To maintain and improve the schools properly, and buildings and grounds occupied by the school, including school hostels, and where applicable;
2. To purchase textbooks, educational materials or equipment for the school; and
3. To pay for services to the school

In addition, Mxuma (2006:24) asserts that the duty of the PTSA is to exercise the power detailed in the articles of government to support the efficient conduct, development and welfare of the individual school. In the exercise of their duties, the PTSA is to be accountable for:

1. The local education authority which may require reports from the PTSA and has the power to take steps which may be necessary to prevent the breakdown of discipline or to ensure effective financial management in the school; and
2. The parents to whom the PTSA is required to present an annual report to be discussed at the annual parents meeting.

PTSA of public schools are also required to:

1. Take all reasonable measures within their means to supplement the resources supplied by the state, with the objective of improving the quality of education provided for the learner; and
2. Establish a school fund into which all monies received by the school must be paid. The school funds must be administered in accordance with directions issued (Joubert & Prinsloo, 2001:50).

The PTSA should keep in mind the values of openness, transparency, responsibility, and accountability when dealing with financial matters (Hang'andu, 2022). According to Oosthuizen & Botha (2002:207), PTSAs should try to raise more money from parents, the local community and private institutions for the students' benefit. The PTSA of a public school has a responsibility to do everything in its power to supplement the state-provided resources so that all students at the school receive an education of adequate quality (Ugwulashi, 2012: 103-110).

The purpose of PTSA was to delegate as much authority as possible to school governing bodies through parent-government partnerships. When it comes to school finances, PTSA now has final say, while the State has little say beyond requiring a copy of the school's annual audited financial statements (Bisschoff & Mestry, 2007:16).

The Composition of the PTSA

According to Ethiopian educational leaders, structures, community participation and financial guidelines, PTSA is a legal body of people who are elected to govern the schools and they represent the school community (MoE,ELOPFG: 1994:28).The PTSA of a public school is made up of four groups of peoples, namely:

1. One parent of the learners at school;
2. Two students, one female and one male;
3. Two teachers one male and one female; and
4. Up to four local community members depending on the scope of the school.

Size and composition of PTSAs at publicly funded schools are regulated by MoE, ELOPFG (1994:29) guidelines and are scope specific. According to the Ministry of Education's ELOPFG (1994:29), PTSA officers serve for three years and must be replaced by a new group of students elected before that time if a student who was serving in that role leaves the school. The PTA might be able to recruit members from the wider community. Important to the democratisation of education is the PTSA. As a result, it is crucial that the PTSA collaborates closely with principals in their roles as school financial managers. A strong PTSA can be an instrumental factor in fostering a positive relationship between neighbourhoods and schools (Myende, & Nhlumayo, 2020, 1-25). According to USAID's (2008:22), "Woreda and School Leadership Training Manual", one of the primary goals of PTSA is to "strengthen the relationship between parents and schools, enhance community participation in educational activities, and increase community contribution for school." Therefore, the PTSA should find means of acquiring sufficient funds for the school by approaching business people to sponsor school activities, asking parents to contribute as they see fit, and organising fund raising projects for their schools.

Prepared and kept by designated PTSA members, the funds meeting minute book, school financial files, school fund public notice board, and the school GEQIP grant cash book should be used to record all expenditures made with school grant funds. Moreover, the notice board should be located in a place easily accessible to the community. You will only find income and expenses in the grant cash book that pertains directly to the school's grant. It is important to keep an eye on schools to ensure that the money they have been given is being put to good use in the classroom. To promote openness and accountability in school budgeting practices, schools are required to submit an annual financial report detailing the school's overall financial management to the local community, relevant bodies, the WEO, and the WOFED (MoE, 2009:29). School heads, accountants and administrators are expected to perform the following functions for the effective delivery of quality education at school (Nieman & Bennett, 2002:101).

1. Implement the school financial policies and regulations.
2. Manage the school financial organisation, planning, leading and controlling of all educational activities in their schools to achieve the school's objectives.
3. Develop educational goals, policies and strategies for the entire school from the board, general strategies and policies of the education department and to translate them into specific goals and actions.

A big part of a school head's job is to involve stakeholders in running the school, especially when it comes to finances. School leaders keep in mind where the school has been and how it got to where it is now when figuring out how to manage money now. Yukl (2012) posits that leadership is the process of getting other people to work hard to get important things done. A good leader gets other people to work hard and enthusiastically to help the organisation reach its goals and improve its performance. Therefore, school principal needs to be a creative and visionary leader who can bring the school and the community together and get them to work together, which leads to good school management and good use of

school funds. In good schools, parents understand and support the school's mission, which has been clearly stated and agreed upon by everyone (Allie, 2014). Lack of well-thought-out leadership resulted in unstable and unhappy staff, students who do not care about schoolwork or rules, an unhealthy school system or atmosphere, and a lack of support from parents or the community. From this, we can draw the conclusion that school leadership has a direct and immediate effect on how well students do in school and how well the school does financially. It creates internal conditions for teaching, like good relationships between the school and the community, a safe place to learn, and valuable resources.

A school principal as a leader of the school needs to employ all the management functions and principles to properly manage the funding received by his/her school.

1. The role of the school principal as financial manager

A role is a set of expected pattern of behaviour associated with a given position in an organisation or school. According to Tobin(2014: 1), the principals under the direction of their district, take a leadership role in the daily operation of school. Principals are responsible for the organisation and management of individual schools. According to Bisschoff & Mestry (2007: 168), poor management of cash at school can cause considerable unhappiness among the role players, and neither the State, nor the donors or the parents want to see their hard-earned money being mismanaged. This shows that school principals have a great responsibility regarding management of school facilities. In terms of financial matters, the principals should have various kinds of school accounts and records kept properly and should make the best use of funds for the benefit of learners.

According to Mestry (2004:128), as financial manager, principals are:

1. To ensure that they adhere to correct procurement procedures that is fair and transparent.
2. To establish a system or structure that will coordinate the assessment of all big capital projects correctly, preceding a final decision that is made on the project.

3. To accept responsibility for the effective, well-organised reasonably priced and translucent use of the assets and funds of the school; and is also accountable to collect all money that is owed to or payable to the department; to stay away from unofficial, unbalanced, unrewarding and wasteful expenditure and losses resulting from illegal behaviour.

As a result, the principal as accounting officer is liable for the supervision, including the safeguarding and maintenance of the resources, and for the administration of the liabilities of the school, and also to administer accessible working capital efficiently and economically.

There is connection between the PTSA and the principal in terms of managing school finances. The emphasis on transparency and information sharing among all stakeholders is cited by Van Deventer & Kruger (2003: 242) as a key feature of the current approach to education management in general and financial administration in particular. This means that the school principal and PTSA are accountable to the parents, the student, the community, and the teachers, and must manage money responsibly. Van Deventer & Kruger (2003: 243) aver that the principal should see to it that monthly and quarterly statements are kept in order to be able to provide a clear picture of the state of a school's finances.

The PTSA is required by MoE, ELOPFG (1994: 28) to regularly monitor the school's budget. This means that they must ensure that income and expenses remain roughly in line with the projected budget. A budget control that the treasurer prepares for each PTSA meeting is a good way to guarantee that this occurs. According to Mestry (2006: 35), the PTSA and principal need to receive financial management training from higher-ups like the woreda finance and economy bureau and outside service providers. There is a link between PTSA effectiveness and sound financial management. Training in financial management is crucial for equipping PTSA finance committee members and school principals with sound financial knowledge (Nqata, 2018: 36). When the expected organisation is unable to offer training owing to financial constraints, the school can take the initiative by

partnering with institutions of higher education or by using outside service providers that provide financial management training to train all staff members in charge of the school's finances. The PTSA should be able to be accountable for funds that have been received and used to achieve specific school goals thanks to this training. Additionally, it must equip them with the necessary skills to contribute to raising the general standard of instruction and learning. According to Bisschoff & Mestry (2007: 3), for a school to function economically (that is, using resources carefully to avoid expenditure above a reasonable level) and efficiently (that is achieving the best possible results relative to spending) it is dependent on the following:

1. The amount of money in the bank account;
2. The money that is still needed and why it is needed;
3. How and where will it get the money it still needs; and
4. How the money will be spend.

Amanchukwu & Ololube, (2015: 95-102) state that the PTSA and principals are likely to be involved in some, or all, of the following activities:

1. Preparing a budget for the school;
2. Considering and controlling the cost of certain educational activities;
3. Decide resources allocation within the school or department;
4. Securing additional funding and/or resources for the school through entrepreneurial activities;
5. Responding to the needs and concerns of parents;
6. Developing and maintaining links with local business, industry and commerce;
7. Preparing and implementing a marketing strategy for the school; and
8. Accountable for delegating spending and demonstrating values for money.

Khumalo(2001:1) asserts that all decisions made by financial managers have financial implications and therefore the financial managers or the principal as the accounting officer has to consider whether the decisions made are realistic with regards to the size of a school. At the same time, progress or improvement should not be delayed by budget problems.

2.9.5.1 Challenges to principals

The leadership responsibilities of principals play an important role for the achievement of educational objectives. But in carrying out the task of leadership, principals usually face many challenges. Stressing this point, different scholars listed different challenges that impede leadership responsibility of principals. Some of these challenges include lack of training and skills, lack of resource, the press of duties, the personal quality of principals, shortage of time and the problem of limited acceptance in the nature of the school.

1. Lack of training and skill

To be influential in discharging their educational leadership responsibilities, principals need to have skills and training that make them effective and efficient leaders. According to Munir, & Khalil, (2016:41-55), principals are selected from teachers. All of them have barely any leadership experience prior training in school administration and management. Suddenly, a head teacher finds himself in a leadership position which calls for more commitment dedication and tolerance. Confirming the idea, Pounder, Reitzug, & Young (2002: 261-288) assert that while many institutions are restructuring their administration programmes to provide more opportunities to leadership skills in addition to academic knowledge, a gap remains between the academic and real world. Therefore, lack of skills and training is the common impediments to educational leadership effectiveness.

2. Lack of resource

Resources are the means to the end. They matter in terms of school improvement and long-term effectiveness. In research synthesis about practices in high performance schools, the findings that relate to resource is evident by Storey,

(2014: 1-18). In other words, a lack of resource (financial, physical or human) can be a serious obstacle to principal. A principal may want to lead and the situation and expectation of others may call for his leadership but if the resource necessary to implement his or her leadership are inadequate, the principals will face a significant impede (Fink, & Resnick, 2001: 598-610).

3. Work Overload

The principal is the one person in a school who oversees the entire programme and holds great responsibility of his/her school. Confirming of the fore going idea, Spillane, and Lee, (2014: 431-465) concur that the principal is ultimately responsible for almost everything that happens in the school and out.

Responsibility other than instructional leadership will frequently press for the principal's time and drain his/her energy leaving him/her with the feeling that he/she is spread too thin and even though the principal would like to be an instructional leader he/she real does not have the same time to function as one. Cobb(2015:.213-234) alludes that principals are expected to develop learning communities, build the professional capacity of teacher, take advise from parents, engage in collaborative and consultative decision-making, resolve conflicts, engage in effective instructional leadership, and attend respectfully, immediately and appropriately to the needs and requests of families with diverse cultural ethnic and socio-economic grounds.

4. The personal quality of the principal

Personal characteristics of the principals which affect their decision-making processes and their style of instructional leadership are another challenge of instructional leadership. His/her energy, devotion, loyalty and many other personal attributes such as originality, adaptability and emotional stability are significant factors, in the king of instructional leadership to be found in the school.

Schools really can make a difference in the achievement levels of students, but a school is most often only as good or bad, as creative or sterile as the person who serves as the head of the school (Jones & Spamer, (2011:340-356). The

principals' own personality, vision, extent of commitment, human relation skills etc, can serve to constrain/hamper the exercise of leadership. Strengthening this idea, Welch & Hodge (2018: 355-377) state that if the principal does not possess the appropriate personal qualities needed, the absence of these characteristics can be seen constraining in caring out leadership responsibilities properly.

5. Shortage of time

Lack of sufficient time is also another problem to instructional leadership (McEwan, 2003:13). The latter also asserts that those principals delegate, facilitate and collaborate to maximise the amount of time they have available to focus on instructional issues. Principals are school representatives. They have responsibilities over many areas of their respective school. Hence, they become busy in dealing with these responsibilities the whole workdays. According to Hauseman, Pollock & Wang, (2017: 83-105), a school executive day is characterised by one encounter after another with staff members, student's parents, community members, politicians and other kinds of individual or subgroups are myriad and diverse, all of whom have questions and request and problems demanding principal's time. Therefore, lack of time owing to variety of tasks that principals deal with is another biggest problem in principals work (McEwane, 2003:13).

6. The nature of the school

There are many different institutions that exist to give different services to human beings. A school is one of them. Schools are different from these social institutions and perhaps are the most complex of all our social inventions. In relation to this, Walker, & Dimmock, (2002: 167-202) argues that unlike most other formal organisations, the school has a human products that give rise to unique problem of organisation and management. This is because the main participants in the school system are parents, students, teachers, principals and other staff with different backgrounds and interest. However, the interaction of these groups and individuals in the dynamic school context may not always be harmonious and conflicts may be some of the outcomes therefore, the process of school governance became

exceeding complex. The challenges of educational leadership become even more complex as the school can again be differentiated from other types of institutions in relation to value structure of the community.

Schools bring individuals of different backgrounds and culture that may hold quite different values yet be thrown as to increasingly closer interactions with each other (Richards, Brown & Forde, 2007:64-68). Brooks, & Jones (2010:1-4) posit that beginning, inexperienced principals usually face greater amount of uncertainty difficulties than the previously experienced principals to perform their jobs. Moreover, the variety of new roles that novice principal perform during the first year of their leadership create confusion to them, where their vital task in the beginning would be to learn about these roles.

7. Problems facing principals in playing their instructional leadership role

Principals may face with different challenges in playing their leadership role. The problem may emanate from different directions. Sincar, (2013: 1273-1284) accentuate that challenges faced by principals can be classified as principal related and their relationship with top authorities, challenges related to time, and parents. Lack of understanding and agreement about who makes which decision can cause role ambiguity and decision-making friction that impact on planning for school wide improvement. Coping with the volume of administrative task is one of the major problems principals encountered. In addition, teachers-parents, students and central office staff hold widely varying expectations of the principal.

Kebede(2013) contends that teachers consider their principals ill-qualified to manage an effective school and that they concentrate on routine activities only and do not enhance innovations in their school, The findings have suggested the teachers did not view for example, curriculum-instructional leaderships as a major responsibility of principals, did not see much evidence of such leadership on the part of principals and were not to accept principals in his leadership capacity.

Another major barrier to effective instructional leadership, according to McEwan (2003:14), is a lack of vision and support from senior officials. The actions of the principal are affected by authority above him/her. The perceived lack of support

from those around him frustrates and discourages some principals, which is a major barrier to their ability to become effective instructional leaders (McEwan, 2003:14). He also notes that working in a complex environment with inherent or anticipated challenges can become too much to handle when there is a lack of support, whether perceived or actual, from other designated leaders.

Poor recruitment and selection procedures, Donaldson (2013: 838–882) suggests that the instructional structure is to blame for "not promoting or selecting/candidates/ for knowledge and skill related to instructional leadership" owing to time, paperwork, financial resources, the calibre of teachers, student behaviour, lack of budgetary authority, and lack of autonomic power (NIGUSSIE, 2017).

Lack of training: Through programmes that are largely irrelevant and woefully unprepared for the work and responsibilities, principals have been trained and certified as administrators. The new principals claimed that they were unprepared for important decisions that required them to consider their moral principles and personal values. They also claimed that these decisions significantly altered their personal lives, with the majority of them expressing feelings of alienation, loneliness and frustration at work. An extensive international analysis of how principals are prepared and trained found that no jurisdiction has created the comprehensive and coherent leadership development programme required to do the job, and school leadership programmes generally lag far behind best training practices in other sectors.

The only person in charge of managing the entire curriculum and carrying out the principal's duties is the school. Huber & Muijs (2010) concur that the principal is ultimately in charge of almost everything that occurs inside and outside of the school.

Even though the principal would like to be an instructional leader, he or she actually does not have the time to do so owing to duties other than those related to instructional leadership that frequently demand the principal's time and drain his or her energy. Haiyan & Allan (2021:586–598) state that principals are expected to

create learning communities, enhance teachers' professional capacities, solicit parental input, engage in collaborative and consultative decision-making, resolve conflicts, exercise effective instructional leadership, and attend respectfully, promptly, and appropriately to the needs of all students.

Owing to the aforementioned difficulties, school administrators are not free to spend donated funds however they please; they must only be used for educational purposes. According to the recommendations for managing school finances, a single bank account should be opened and kept open at a licensed bank in the name of the school by the principals and the PTSA. Nobody other than the account that already exists in the name of the school is permitted to keep money or deposit it into a bank account. The MoE stipulates that it is the duty of school principals and their parent-teacher associations to manage oversee and guard the assets of the school. (2002a:43) As a result, school principals must perform the duties and responsibilities of their jobs; frequently, they find it challenging to keep up with evolving policies and practices. According to Knight (2013:114–141), the practice of giving school principals and PTSAs control over school funds has increased the amount of decision-making, school-based management, and participatory decision-making.

2.11 MONITORING AND EVALUATION IN MANAGING FINANCE

2.11.1 Financial record keeping and control

According to Wagithunu, Muthee & Thinguri (2014:103-107), the PTSA has responsibility to keep a comprehensive record of funds received and spent and of assets, liabilities and financial transactions. Bischoff & Mestry (2007: 37) mention that, schools must keep financial records and statements. The PTSA of a public school must:

1. Keep a record of funds received and spent by the public school and its assets, liabilities and financial transactions; and
2. Each quarter years as much as possible, draw up annual financial statements in accordance with certain guidelines.

According to Marishane & Botha (2004: 105), in budget reporting, the school-based management structures (SBMS) gather, process and supply detailed financial information. Financial information is communicated in the form of short-term and long-term financial statements and reports and it indicates the school's revenue and expenditure. Xuma (2006:36) asserts that one of the main tasks of SGB was to keep written record of everything that has to do with money or property of the school. This means that all the money that the school receives must be written into financial statements or recorded or entered into the computer. There must be an asset register in which all the property that belongs to the school is registered in written document which is said to be school resource inventory which is done once by each school annually. This will contain a list of everything of which the school is the owner of.

In principle, any material property (purchased, donated or contributed by the community and the like) should be received by using legal receipt (MESRMG, 2013:150). This is true for the outgoing materials. The major models that help to receive and pass materials to an employee at school are (MoE, ELOPFG, 1994: 53-83).

1. Model 19 used when materials submitted to a store;
2. Model 20 request to withdraw materials from store;
3. Model 21 used to give an approval for a requested material; and
4. Model 22 helps to withdraw materials from a store.

Overall responsibility of the control of school materials and money lays with SGBs. Usually, the principal of school is the "accounting officer". According to Van Deventer & Kruger (2003: 242), financial control includes the following tasks:

1. Drawing up criteria to ensure that the school's resources are mobilized effectively;
2. Monitoring and evaluating the school's financial progress;
3. Initiating corrective action if needed;

4. Determining financial procedures;
5. Collecting money;
6. Financial reporting; and
7. Accounting.

Njiiri, Mwenja, Kiambati, & Mbugua, (2020: 267-273) put forward steps in financial control, which are:

1. Determining performance criteria, i.e. drawing financial budget and planning what should be done;
2. Measuring the actual performance or the concrete results, i.e. setting up a bookkeeping system, with regular reporting outputs; and
3. Comparing the expected with the actual performance.

Van Deventer & Kruger (2003:242) mention that monitoring entails keeping a check on the difference between the planned financial status at any given time and the actual financial status at that time. Monitoring and control involves the following:

1. Drawing up a plan (for the revenue and spending) for the whole year, and identifying positive and negative differences;
2. Checking expenditure against the budget allocations;
3. Evaluating and reorganising if and where necessary;
4. Nothing if there is a surplus or shortage at the end of the year and whether there is any possibility of building reserves; and
5. Controlling and checking expenditures by means of monthly statements, quarterly statements and the annual report.

Campher et al. (2003: 40) indicate that there has been a shift in emphasis from external reporting and accountability to transparency and information sharing amongst all stakeholders. In keeping with the concept of sharing information amongst all stakeholders, the following things must be done:

1. The area of accountability for school finances must be increased. Staff, learners, parents, the business community and the community in general must be included.
2. Staff, learners' parents should be made aware of the financial control process so that they are informed of what is happening in the school. This will allow them to utilise the school resources for the maximum benefit of the school rather than trying to achieve only efficient resource utilisation.
3. Decision-making should be done more collectively rather than only at management level. Cooperative financial school management will lead to collective leadership and practice involving all stakeholders.
4. There must be a trusting and cooperative relationship among all the stakeholders as opposed to an atmosphere of mistrust, division and exclusion. A new type of relationship must be established by means of consultation and ongoing discussion so that an agreement can be reached.
5. Financial information should be made available to all stakeholders.

2.11.2 Cash management

According to Westerfield & Firer (2001:30), cash flow is the difference between the number of Birrs that come in and those that went out. Cash resources of a school include money, such as coins and notes and negotiable instruments such as cheques and postal orders as well as funds held at banking institutions.

Bisschoff & Mestry (2007: 168) state that for effective cash management at school, the school government body must receive regular reports on;

1. The cash flow position on a monthly basis;
2. Unexpected and sudden changes in the cash flow and the precautionary balances; and
3. Projections of the expected cash requirements and the cash flow.

Mutisya & Mwanja(2018) conceptualised guidelines on the handling of cash and petty cash. Schools must have an agreed policy and guidelines for handling the receipt of cash payments. There must be a person responsible and systems for issuing receipt/controlling the money. Security for the handling and banking of money must be in place and monitored. Moreover, schools should keep a small amount of money in cash to pay for cash expenditures i.e. travel, cash purchasers, etc. A certain amount of cash is kept at the school in a safe place (locked) and is used to pay for accounts that are too small for cheque or internet payments.

2.11.3 Budgeting

A budget is a management tool or mechanism that the management team and the SGB can use to estimate, plan, utilise, coordinate, monitor, and evaluate the financial resources that have been allocated to the school (Van Deventer & Kruger, 2005:237). According to Brimley & Rulon (2008:294), a budget is a financial plan that includes at least four components, including planning, receiving funding, spending funding, and evaluating results—all completed within the confines of a predetermined time frame. Budgeting is therefore the process of identifying priorities and needs, as well as receiving and spending funding over a specific period, typically a year for schools. Aspects of evaluation include reviewing prior budgets to create better budgets for subsequent periods.

According to Campher (2003:19), a budget is a list of all the expenses that must be paid for during a given fiscal year, along with the estimated income for that year. Budgeting is the process of estimating the school's revenue and expenses for the upcoming year(Mofolo, 2016: 389-409). Budgets are management tools, plans and indicators of performance that involve a process. Budgets are therefore performance management tools, with the aim of allocating finite resources to endless demands. Budgets serve as financial indicators for the upcoming year's activities and provide information on the period's strategic priorities (Mohamed, Evans & Tirimba, 2015: 327-340). An educational leader will struggle to advance the school if they are unaware of the financial resources that are available (Finnigan, 2012: 183-202).

The operating budget, according to Nieman (2006:103), is a summary of anticipated receipts and outlays for a given time frame. Items in the operational budget must be carefully calculated because mistakes here could have serious repercussions for the school throughout the fiscal year. The cash flow budget is yet another crucial component of the budget. The cash flow budget, according to Nieman (2006:103), is a list of anticipated cash inflows and outflows for a given time frame. Budgets are a crucial controlling element as well as a component of the planning process (Erasmus, 2008:90).

According to Bush & Heystek (2003:132), the budget cannot be approved by the majority of parents present and voting at a meeting before it is finalised. According to Campher (2003:53), a budget must be presented to a general meeting of parents convened with at least 30 days' notice for consideration and approval by a majority of parents present and voting before it can be approved by the SGB. According to Bush & Heystek (2003:132), the parents must be consulted before deciding whether to charge school fees and how much to charge.

According to Anderson & Briggs (2001:27), budgeting is done because;

1. Resources are “scarce”- one cannot do everything one wants to.
2. Accountability is easier to put into effect regarding the funding received
3. It ensures the things that need to be done are properly resourced
4. It allows to plan ahead.

Anderson & Briggs (2001:27) also mentioned that internal or departmental budgeting within an educational organisation is one of the most important activities in the resource management cycle. The budget is the tool for ensuring the resources required for the educational activities that lead to the achievement of educational objectives are made available. The budget is much more than a spreadsheet indicating income and expenditure under different heading sections. It should be used as a means of expressing school aims and educational properties in financial terms.

Anderson & Lumby (2005:69) assert that the budget process begins with the review or audit phase, which builds on an evaluation of the previous cycle. In the Ethiopian context this analysis begins around January in preparation for the next financial year in September.

According to Brimley & Rulon (2008:294), translating educational needs into a budget can follow the pattern of;

1. Identifying needs;
2. Establishing goals;
3. Organising objectives;
4. Building a programme in meeting those objectives; and
5. Providing a budget to fund those programmes.

According to Lesley & Lumby (2005:3), there are various approaches to budgeting, such as incremental budgeting, line item budgeting, programmed budgeting, rolling budgets, fixed and flexible budgeting and zero-based budgeting.

1. Incremental budgeting: This is the most common techniques used in preparing the school budget. It is one of the two main rational approaches to resource allocation. Incremental budgeting means the building of the annual budget on the previous budget. According to Budding & Grossi, (2014:122-144), an incremental budget involves an approach that uses the previous year's expenditure as the basis from which to make adjustments. The previous year's budget is not challenged, but attention is given to minor adjustments in the financial spending. The next school year is assumed to be very much like the current year. School principals are expected to project the needs for the next year on the formula that is most often based on the number of learners anticipated to be enrolled.
2. Line-item budgeting: This approach explains exactly what items are needed for the programme to become a reality. This budget focuses on cost item of expenditure as the unit of analysis, authorisation and control. Provision must also be made for the expected income for the coming year (Abdalla,

2020:27-32). A budget becomes an economic plan; a reflection of resources allocated and decision strategies, with designed objectives in accordance with the amount of money available. This approach is more specific as each line item in the budget receives separate consideration. Line-item budgeting is also common features in Ethiopian schools.

3. Programmed budgeting: Jahromi, Malekzadeh & Ardestani (2020:450-473) accentuate that an example of this type of a budget is the programme, planning and budget system (PPBS). This budgeting approach focuses strategically on the school plans, identifies programmes to achieve its objectives and determine the cost of each programme. Programmed budgeting facilitates and recognises the ways in which school activities are done and this budget system is related and interdependent (Jahromi, Malekzadeh, & Ardestani, 2020:450-473). The PPBS requires an organisation to set its objectives, plan programmes to achieve the results of the programme to determine if objectives have been met and to use this information in planning the succeeding year's budget. Usually this type of budget is implemented hand in hand with the practice of incremental budget where all accounts are automatically adjusted upwards each year to take account of inflation.
4. Rolling budget: A rolling budget operates within a system whereby the 12 months budget of targets and resources is divided into quarterly periods (Zach, 2002:20). In this system, principals can transfer resources from one part of the budget to the other without the typical problems of ownership and demotivation found with other budget systems.
5. Fixed and flexible budgeting: Fixed budgets are designed to remain unchanged. Flexible budgets (or variable budgets) are designed to show how budget figures change with levels of activity. This provides a meaningful comparison for the purpose of cost and a budget allowance based on the same level of activity (Asantewa, 2003:214).

6. Zero-based budgeting: Lawton (1987:88) describes this type of budget as a new budget approach that focuses on a complete justification of all expenditures each time it is used. Each unit head, for example, head of department, has to define his or her entire budget each year. Zach (2002:19) asserts that zero-based budgeting is founded on the concept that each budget starts from zero when a new budget is prepared. Previous expenditure in this budget system is ignored. That is when developing this budget, it is better not to use the previous year's budget as a base, but rather to start from a zero base and require a justification of all expenditures.

7. Cash budget

This budget shows the anticipated sources and use of cash. It is drawn up using predetermined figures and also records these figures during the month which they are expected to come in or go out. In short, monthly cash budget is useful for planning short-term cash needs (Whited, 2014: 99-112).

Bisschoff (1997:67) further asserts that each schools is different and will need to choose its own approach-possibly combined or modified from the different approaches. As mentioned by Corbally (1997:214), the three important procedures which are helpful for assuring of the legality, accuracy and efficiency of financial resources are accounting, auditing and reporting.

Accounting

Accounting involves complete and accurate recording, classifying and summarising of all the financial facts or transaction. From this, it is possible to understand that accounting helps in a better analysis of financial facts. The importance of accounting is well expressed Accounting is essentially the maintenance of records of the receipt and expenditure transactions of an enterprise, accounting creates a running record of the fiscal affairs of an enterprise and should enable to financial positions to be ascertained at any time.

Auditing

To prove that the finances of the school are managed correctly, effectively and efficient and to make sure that they are not mismanaged, auditing the financial records is essential. Auditing is an evaluation of a person, organisation, systems, process, enterprise, project or product by either an internal or external organisation. According to Mxuma (2006:37), it is not enough for the government body to draw up the financial statements. The statements must be audited by an external auditor to make sure that they are in order. The person appointed to check the financial records of the school must be independent and must be involved in any affairs or business of the school.

An audit is a systematic process or procedures for verifying the financial operations of a school to determine whether property and funds have been or are being used in a legal and efficient way. According to Ethiopian schools (SNNPRED, ELOPFG, 2013:150) Woreda education office must appoint a person registered as an accountant and auditor for public schools in terms of public accountants and auditors, to audit the records and financial statements of a school.

Auditing is the study of an accounting system in general and specific accounts in particular, to verify their accuracy and completeness (Rezaee, Sharbatoghlie, Elam & McMickle,:147-163). In short, auditing is a system of check and balance strategy related to financial operations. It is also a formal examination and verification of the accuracy of the account maintained in the accounting system of an enterprise (Corbally, 1997:214). In addition to this, the function of auditing is to examine the fiscal efficiency. It also protects the system and the personnel from illegalities, losses or improper expenditures. According to McLeod, (2002:pp.57-64), a well-conducted audit have benefits for school district: the local school board, the citizens and the state educational agency provided with assurances that proper safeguards used in the operation of the school accounting system and the auditors may make recommendations for improving the accounting system and procedures.

According to Candoli et al (2001:169-170), auditing can be classified into internal and external audits. Internal audits: are conducted by individuals within the organisation. In school systems, this might be done (and sometimes mandated by the state) by a designated official reporting directly to the board of education. Usually, someone on the administrative team will verify the figures of the accounts to prepare various financial reports. Both of these constitute from internal audit. According to Corbally (1997:214), internal auditing is the pre-auditing done by employees to minimise mistakes and to avoid financial trouble. External audits are conducted by more qualified individuals from outside the school system such as from woreda finance and economic development offices. In external auditing, the authorities of the institution engage the service of those outside the institution, normally qualified accounting personnel to verify the records kept in the accounting system of the school (Irikana, & Weli, 2019:1-12). In addition, as described by Corbally(1997:214), external auditing is a post-auditing made after year's work has been completed. Therefore, the school administrators have the responsibility of seeing that internal audits are conducted and even when necessary to appreciate auditing by external auditors in cooperation with the concerned bodies so as to develop better financial management in schools.

Reporting

Reporting is the process of providing information. According to Candoli (2001:171), reporting deals with disseminating the information to persons or offices that can use it to school matters. Nieman & Bennett (2002:211), reported that, in the case of financial management, there are two kinds of reporting. These are internal reporting which is made for those responsible bodies in the office and the report made for public or government to describe the financial status of the system relating with the education objectives, and it is the final procedure of accounting and auditing.

Campher et al. (2003:41) further mention that for a budget to have value and be effective as a financial management tool, it must be controlled. Budget control should include the following:

- Comparison between the amount budgeted and the results achieved;
- Analysing and interpretation of discrepancies;
- Auditing and calculations;
- Accounting and reporting; and
- Implementation of corrective measures.

2.12 COVID-19 AND ITS IMPACT ON FINANCIAL RESOURCE MANAGEMENT IN EDUCATION

The COVID-19 pandemic has wreaked havoc on the world's institutions. Although it primarily affected public health, spill over effects on education have already been observed (Ulak, 2020:108-131). This crisis has resulted in nationwide school closures in the majority of OECD and partner countries, as well as many inadequacies and inequalities in the education system, ranging from access to broadband and computers required for online education, to the supportive environments required to focus on learning, to the misalignment of resources and needs (Gin, Pais, Parrish, , Brownell, & Cooper, 2022.e00280-21). Despite concerted efforts by the educational community to maintain learning continuity during this period, children and students have had to rely more on their own resources to continue learning remotely via the internet, television, or radio. Teachers had also adapted to new pedagogical concepts and modes of instruction for which they had not been trained. Furthermore, learners from the most marginalised groups, in particular, who lack access to digital learning resources or the resilience and engagement to learn on their own, are at risk of falling behind. COVID-19 has brought many existing patterns and trends to education as a result of these. On the one hand, we have been shown many flaws and vulnerabilities, such as the risks associated with education privatization and how unprepared we were for a massive shift to digital and distance learning. On the other hand, some positive aspects of our societies have become more visible, such as solidarity and strong resilient responses to challenges in many societies, increased attention to the public good, resourcefulness, dedication, and creativity from many teachers,

families, and students who are working together to create remarkable learning experiences (Marques da Silva, 2021:636-666).

COVID-19 has brought dangerous times for public education, with the possibility of fragmentation and unravelling, as well as the loss of both teachers and students who may not return to schools once they reopen. When learning moves from schools to the home, a certain privatisation occurs, which leads to a new revival of public education. The pandemic has forced a massive shift away from traditional learning and teaching settings with physical interactions toward distance learning as a means of compensating for lost time in continuing education services. This is a major issue for poor children around the world, who frequently rely on the physical setting of their schools to provide educational materials, guidance, and other services. Some countries simply add resources to their websites and make more products available, but not necessarily online classes. Others are requesting that teachers prepare online content and offer online classes that require additional fees. Others successfully provide distance learning, whereas others with limited internet, cell phone, or television penetration find it difficult to reach all students equally. Furthermore, many countries face difficulties in ensuring that educational services are equally accessible to students with disabilities (Brandenburg, Holman, Apkon, et al. 2020:425-431).

The difficulties, however, do not end with the immediate crisis, as public funds have been directed to health and social welfare. Despite some countries' short-term stimulus packages, long-term public education spending is under threat. As the economy weakens and unemployment rises, private funding will become scarce. These may result in learning loss, and learning loss leads to skill loss, which subsequently leads to productivity loss, which affects educational costs. As a result, this study will identify trends, opportunities and challenges related to the impact of COVID-19 on educational finance, as well as potential solutions to identified problems.

2.13 CHALLENGES OF FINANCIAL RESOURCE MANAGEMENT AT SECONDARY SCHOOLS

According to Mestry (2004:129), government bodies, including the principals of all public schools, are obliged to ensure that the appropriate policies and procedures for the effective, efficient and economical management of school finances are in place. However, one of the difficulties that secondary school administrators encountered was the management of the school's finances. It is possible that the difficulties are connected to things like financial planning, financial reports and financial controls. Principals are responsible for ensuring that all of the different types of school accounts and records are maintained in an accurate manner and those they make the most effective use of funds for the benefit of students. Mestry (2004:128) acknowledges that efficient management of financial resources is an important task for head teachers. Institutions are unable to effectively carry out their designated responsibilities if they do not have access to sufficient financial resources. The various departments of the school require financial resources in order to function properly. The available funds will be put toward the hiring of support staff, the building and improvement of infrastructures, the purchase of necessary teaching and learning equipment such as chalks and textbooks, and the payment of those staff members. The costs of education, the sources of income to meet the educational costs and the spending of the income in an objective manner to achieve the educational objectives are all aspects of education that fall under the purview of financial management in the field of education (Wagithunu, Muthee, & Thinguri, 2014:103-107). If education is to compete fairly for public funding, administrators of educational institutions are being challenged to justify their financial requests in terms of educational programmes rather than the costs associated with those programmes. When it comes time to prepare the school's budget, the principal or head teachers are required to solicit the assistance of the parents, the teachers and any other staff members who are involved. By soliciting the assistance of these individuals, the principal is able to guarantee both a comprehensive view of the budget and a sense of partnership, both of which contribute to the much-required spirit of camaraderie in the organisation.

Planning involves all of those management activities that deal with setting the organisational goals and objectives and determining how these can be achieved (De Beer & Rossouw 2005:10). Accounting is the process of identifying, measuring, and recording, interpreting, and communicating the results of economic activity. Furthermore, accounting involves tracking business income and expenses and using these measurements to answer specific questions about the financial and tax status of the business. Accounting is basically a system that provides quantitative information about finance. In this regard, financial planning involves aspects of accounting, which involves the overall process of identifying, measuring, recording, interpreting, and communicating the results of economic activity. Kotter (2017:7-15) defines planning as the most important element of any activity, and if it is not done, there will not be any goals for the staff to work toward. Planning, as a result, is the formalisation of what is intended to take place at some point in the future. Planning refers to actions taken prior to an event, typically including the formulation of goals and objectives and then the arrangement of resources to be provided in order to achieve a desired outcome. Planning leads to budgeting, which is a statement typically expressed in financial terms, of the desired performance of an organisation (in this case, a school) in the pursuit of its objectives over a specified period of time. In other words, planning leads to budgeting. Budgeting is a statement of the desired performance of an organisation. A budget is a plan of action for the near future and represents the operational and tactical end of the chain of corporate planning. However, the study area's financial management encountered the aforementioned challenges, as shown by the various sources of data gathered in the study area.

This study further assert that managers are the ones responsible for carrying out budgets, that they should participate in their formulation, that budgets should be flexible enough to be changed if new circumstances arise, and that budgets should be seen as a means to an end rather than an end in themselves. Accounting and the products it produces, such as an organisation's annual report, are typically required for financial reports because they serve as a platform upon which to build a variety of decisions and activities. When it comes to the presentation of their

annual reports and financial statements, organisations are required to adhere to a set of rules and formats. The publication of the annual report, which details the organisation's financial performance over the course of a book year, is the most important event in the accounting calendar for any company. According to the findings of Kaguri, Ibuathu, & Kubaison,(2014), organisations have the ability to generate and adopt a number of statements to convey the perspective of the corporation regarding the topic of ethics. They stipulated that the common issues in business ethics that should be included are accountability (transparency and reporting), business conduct (compliance with the law, competitive conduct, and corruption and bribery conflicts of interest). The existence of a code of practice in ethics that is supported by senior management and made an inherent part of a company's culture will make it possible to make clearer distinctions between what constitutes acceptable business practice and what constitutes unethical business practice.

It was reported by Conradie & Fourie (2002:9) that the process of financial control includes four components: establishing objectives or targets, measuring actual performance, comparing this to the standard, and taking action to correct any significant gap between the two. Therefore, controlling is the process of monitoring activities to ensure that results are in line with the plan and taking corrective action if necessary. Controlling is the counterpart of planning and refers to the process of monitoring activities. Measures of financial performance are added to those of customer satisfaction, internal process, as well as innovation and growth, which all contribute to an overall assessment of performance using the balanced scorecard. This study also found that controls can encourage behaviour that is not in the best interest of the organisation. Controls can encourage people to supply the system with inaccurate information, and people will resist controls that they feel threaten their ability to satisfy their needs from work. In addition, the study found that controls can encourage behaviour that is not in the best interest of the organisation. As a result, the administration of finances in educational institutions is currently in a precarious state, and more research is required to assist in the formulation of potential solutions.

2.14 SUMMARY OF LITERATURE REVIEW

The purpose of a literature review is to showcase the author's familiarity with the relevant theories, key variables and phenomena, methods, and historical context of a particular field of study. To address research questions and implement potential solutions, the researcher reviewed a wide range of literature on the topic of school finance, including articles, journals, educational policies and acts, and print media.

The literature reviews delve into the overarching concept of management, which addresses the managerial endeavour and is built upon the four cornerstones of planning, organising, leading, and controlling. Planning, which is the formalisation of what is intended to occur at some point in the future, is the starting point for effective financial management. Planning is the process of preparing before an event takes place, such as determining what needs to be done and what resources need to be established to make that happen. Schools receive a significant amount of funding from the federal government, and one aspect of financial resource management is how this money is spent and saved. Accounting and financial reporting, budgeting, collecting accounts receivable, risk management, and insurance all fall under the umbrella term "financial resource management," which is also defined as the "efficient and effective management of money (funds) in such a manner as to accomplish the objectives of the organisation." This is especially useful for educational institutions because it allows them to cut costs, boost performance, influence and liaise with outside parties, and ultimately achieve their goals. Wakiriba, Ngahu, & Wagoki (2014:05-115) highlight that the goal of public-sector financial management is to aid administration in the allotment of scarce funds so as to guarantee economy, efficiency and effectiveness in the delivery of outputs necessary to accomplish goals that will meet the needs of the community or institution. Managing school finances efficiently and effectively is essential to reaching educational goals, as it is widely acknowledged that money is the backbone of any school.

The literature review also delves into the scope of financial resource management, which focuses on the finer points of money management like the acquisition and raising of funds, the distribution of funds to various educational institutions, the efficient use of funds, the monitoring of cash receipts and payments, and the protection of cash balances (Ogbonnaya, 2000:12),

School-based financial resource management was helpful in efficiently and effectively managing school finances. Using a system of education with centralised goals, priorities and frameworks for accountability of school financial management, which includes the planning and application of a financial plan, accounting, reporting, and auditing, school-based financial resource management is a method to the management of public schools that is a significant and consistent decentralisation to the school level of power and accountability to make decisions related to the allocation of resources (Caldwell & Spinks in Mastery 2006: 27).

It was crucial that schools have access to a wide range of funding options to successfully implement the plan. More money for schools can come from a variety of places, such as the government, the school's own coffers, private investors, the school's parent-teacher association, the school's local community, NGOs, and so on. Schools rely heavily on money raised through fundraising events. To guarantee that the budget adequately addresses the goals of the school, the latter will often undertake fund-raising initiatives (Tassiopaolos, 2005:192). According to Squelch, (2001:137-149), the governing body of a public school is obligated to use whatever means are at its disposal to supplement the resources provided by the State to enhance the quality of education provided by the school to all students.

Fundamental to any successful management style is an understanding of how to effectively allocate a company's financial resources. Management tools have the power to guarantee the growth and completion of assigned tasks. Principles governing resource use and principles of community participation in financial affairs, etc., rank among the top ten most important principles of financial resource management.

Stakeholders like parents, the local community, and all levels of government are essential to a well-run school's budget. Responsible financial administrators in particular should be involved in budget formulation, approval, execution, and evaluation. They need the experience and expertise to properly handle the school's financial resources. Financial management is defined by Mpolokeng(2017) as follows:

The principal must ensure that she or he is well-versed in the fundamentals of financial management, budgeting and the systems and controls required preventing the misuse of school funds. The increased motivation of the involved parties is what ultimately leads to the schools meeting their financial goals.

Preparing a plan and a budget would be a good start, but it would not be enough to achieve success. It is essential to coordinate, monitor and review the school's budget if the institution is to achieve its goals. Accounting, auditing and reporting can guarantee that monetary resources are being used lawfully. Financial management processes, such as budgeting, cash management, and record keeping, must be carefully monitored and evaluated if a school is to make the most of its available funds.

The effects of COVID-19 on educational funding administration are also discussed. When the global population is hit by the COVID-19 pandemic, every institution faces severe challenges. There have been obvious ripple effects on classroom instruction as a result of this issue's impact on public health. As a result of the crisis, public resources are reallocated to areas such as health and social welfare, which has a negative impact on educational outcomes.

CHAPTER 3

THEORETICAL FRAMEWORK

3.1 INTRODUCTION

According to a thorough analysis of the pertinent literature, a theory is a generalised assertion of abstractions or ideas that asserts, explains, or predicts relationships or connections between or among phenomena, within the bounds of critical limiting assumptions that are explicitly stated by the theory (Gabriel, 2008: 173 – 199). The generalised statement combines concepts, "related concepts, definitions, and propositions that specify the relationships between variables in order to explain or predict events or situations" (Kivunja, 2018: 44-49). A deep and wide base of knowledge in the field, or theory, is formed by the ideas, concepts and themes. These theories allow us to explain the significance, nature, connections, and difficulties asserted or foreseen to be connected with a phenomenon in the context of education or the social sciences. By applying the attributes of the theory, we are better able to comprehend the phenomenon and act in a manner that is more appropriate (Kivunja, 2018: 49-53).

According to this understanding, Cunningham, Fink, and Doherty (2015) define and explain the meaning of a theory as a collection of interconnected constructs (concepts), definitions, and propositions that offer a systematic view of phenomena by defining relationships between variables, explaining, and predicting the phenomena. This definition explains three things to us: (3) A theory explains phenomena by describing which variables are related to which variables and how they are related, allowing the researcher to predict from one variable to another variable. (1) A theory is a set of propositions made up of defined and interrelated constructs. (2) A theory lays out the relationships among a set of variables (constructs), providing a systematic view of the phenomena described by the variables. A theory typically results from an extensive research process that uses empirical data to support claims using both deductive and inductive reasoning. The research's observations gradually lead to findings of relationships based on clearly

stated assumptions, and these findings allow the researcher to formulate the central hypotheses from which the abstract theory is then generalised.

The theory that is developed offers a conceptual, empirically based framework for understanding, applying, analysing, and developing novel approaches to relationship investigation and problem solving in educational and social science contexts. Research data can be based on the assumptions, claims and relationship predictions made by a theory to interpret the results of subsequent studies. The theory's predictions may give researchers a justification for looking into unsolved issues. They aid researchers in thinking about, among other things, how our knowledge and understanding of contexts in education and the social sciences can be used to explain behaviour and solve problems. Moreover, they also help researchers to consider what is crucial in understanding real-life situations, as postulated by the theory.

According to Jacard & Jacob (2010), each theory – its tenets, assertions, propositions, and predictions - constitutes a common frame of reference that researchers in a particular discipline can use to understand what is understood to be true or a basis for looking for meaning and truth in our lived experiences, as well as a well-grounded manual for research within the field. According to Fernandez, Ruitter, Markham, & Kok, "Theory, research, and practice are components of a continuum for understanding the determinants of behaviors, testing change strategies, and disseminating effective interventions" (2019:209.). They are all inextricably connected. Researchers can describe what they see, understand and explain relationships, and make sense of human interactions thanks to theoretical frameworks. This comprehension contributes to the body of knowledge in the field and provides a framework for additional theorisation, investigation and comprehension.

3.2 CHARACTERISTICS OF THEORY

A significant number of authors (for example, Johnson and Christensen, 2017: 107-131; Popper, 1985: 185-200 & Abolhasani Niaraki, 2020: 1-29) outline the key components of a theory. According to a review of their work, a body of assertions,

descriptions, or predictions of behaviour or relationships must meet the following criteria in order to qualify as a theory:

1. It has to be logical and coherent; it has clear definitions of terms or variables, and has boundary conditions.
2. It has a domain where it applies.
3. It has clearly described relationships among variables.
4. It describes, explains, and makes specific predictions.
5. It comprises concepts, themes, principles and constructs.
6. It must have been based on empirical data.
7. It must have made claims that are subject to testing, been tested and verified.
8. It must be clear and parsimonious.
9. Its assertions or predictions must be different and better than those in existing theories.
10. Its predictions must be general enough to be applicable to and in several contexts.
11. Its assertions or predictions are applicable, and if applied as predicted, will result in the predicted outcome, the assertions and predictions are not set in concrete but subject to revision and improvement as social.
12. Scientists use the theory to make sense of phenomena in their world.
13. Its concepts and principles explain what is going on and why.
14. Its concepts and principles are substantive enough to enable us to predict future events.

3.3 THEORETICAL FRAMEWORK

A theoretical framework is composed of theories expressed by experts in the field in which you intend to conduct research, on which the researcher draws to provide

a theoretical coat hanger for your data analysis and result interpretation. A theoretical framework, in other words, is a structure that summarises concepts and theories that you develop from previously tested and published knowledge and synthesise to provide a theoretical background, or basis, for your data analysis and interpretation of the meaning contained in your research data. According to Swanson (2013:122), "the theoretical framework is the structure that can hold or support a research study's theory." The theoretical framework for the research proposal or thesis is more than just a summary of your own ideas on the topic. Rather, it is a synthesis of the ideas of research giants as they relate to proposed research or thesis, those theories are comprehended, and as one intends to apply those theories to your data.

In essence, the theoretical framework is comprised of what experts in your field of study have to say about your research question, the problem you intend to investigate, and possibly even suggestions for how to solve that problem, such as how to interpret the findings in your data. What those leaders say can assist you in developing an informed and specialised lens through which to examine your data, perform data analysis, interpret the findings, discuss them, and even make recommendations and conclusions. Situating one's research findings within one's theoretical framework helps to provide the necessary rigour and skills. Therefore, the theoretical framework was used as a structure or a data mining lens in the current study to make sense of the data using knowledge from previous research in my field.

3.4 PURPOSE AND IMPORTANCE OF THEORETICAL FRAMEWORK

The main reason the researcher should develop a theoretical framework for his/her research is so as to have a scholarly foundation for all his senses making of the meaning contained in his data (Osanloo, & Grant, 2016:7). The theoretical framework provides a structure for what to look for in the data, for how the researcher thinks of how what he sees in the data fits together, and helps him to discuss his findings more clearly, in light of what existing theories say. In addition, it helps the researcher to make connections between the abstract and concrete

elements the researcher observes in his data. For example, the theoretical framework helps the researcher to raise questions such as: *What do leaders in this field theorise about his research question? What existing theoretical ideas can he use to investigate and to understand his research problem? What should the researcher look for in the data to answer his research question, according to the theories?* As a result, the theoretical framework assists the researcher in substantiating his argument. It assists the researcher in justifying his statements about the findings and recommendations. As I previously stated, the theoretical framework serves as a coat hanger for all researchers' data analysis, result interpretation, and discussion of findings.

The theoretical framework serves an important function in that it acts as a lens through which the researcher views his data and sees the meaning embedded within it. This lens can magnify the data's contents and reveal interconnections that make sense in response to the researcher's research question and in addressing his research problem. Without this lens, the researcher may overlook some of these connections. The theoretical framework allows the researcher to add depth to his data analysis by referencing theories advanced by people whose knowledge on the researcher's topic is much deeper than the researcher's, and in many cases proven or unquestionable. It allows the researcher to present his findings in an analytical, evaluative and creative manner. This deepens the researcher's analysis and discussion of findings. It demonstrates the researcher's deep rather than surface understanding of the meaning contained in his data (Kivunja, 2018: 44-48). It assists the researcher in framing his arguments in light of what is normally expected and what is most likely to be true. It strengthens the researcher's academic and scholarly arguments. To use Kivunja's (2018:48-53) criteria for good research, we can say that a theoretical framework aids in meeting these criteria:

1. It increases the credibility of qualitative data or the internal validity of the researcher's quantitative data.

2. It may enhance the transferability of the findings from your qualitative data or external validity and general liability of quantitative data analysis.
3. It increases the conformability of your findings in qualitative data or objectivity of your findings in quantitative data.
4. It improves the dependability of your findings in qualitative data or reliability of findings in quantitative data.

The theoretical framework serves an important purpose in that it allows the researcher to clearly state his theoretical assumptions, allowing his supervisors and thesis examiners to understand what guided his data analysis and interpretation. Furthermore, in addition to stating the assumptions, the researcher specifies which variables will be examined. This allows the researcher to focus his data analysis and interpretation. Furthermore, because a good theoretical framework should be seen to emerge from the researcher's literature review, the researcher's development of the theoretical framework demonstrates to his supervisors and thesis examiners that he has mastery of the relevant literature from which the theoretical framework emerged. As previously stated, because the researcher's thesis is a piece of academic, scholarly writing, the theoretical framework enables the researcher to intellectually transition from simply describing his data to engaging in higher-order cognitive analysis, evaluation, and synthesis of his data, allowing the researcher to abstract and generalise his findings. More importantly, the use of a theoretical framework allows the researcher to not only interpret the meaning found in his data, but also to evaluate the solutions proposed by the researcher for solving his research problem, as well as the recommendations he makes for solving the problem and for future research. The researcher's theoretical framework assertions allow him to sort his data into those that are relevant and important for analysis to understand his research problem, and those that are not. This allows the researcher to demonstrate his contribution to knowledge and scholarship, and it is for this reason that the researcher is awarded a particular study. The aforementioned descriptions, purposes and

significance of developing a research framework prompted the researcher to create the following framework for school financial resource administration.

3.5 THEORIES OF EDUCATIONAL LEADERSHIP AND MANAGEMENT

Theories of educational leadership and management comprise series of actions and tasks relevant to the highly well-organised and effectual application of resources such as financial resources within the organisation to attain organisational objectives (Beşcu, 2019:77-84) and educational management may be regarded as a discipline with respect to the management of educational organisations for effective educational goals (Bush, 2011:1). From another perspective, Ghasemy & Hussin (2014: 1-10) believe that educational management is a function of execution for fulfilling decided policies and made a distinction between educational management and educational leadership. However, there should be the main link between goals and aims of education and actions of educational management (Bush, 2011:1) and therefore, the process of determining goals of organisations is fundamental to educational management (Bush, 2011:3). The tag used to describe this field of study has altered over time from educational administration to educational management and finally to educational leadership (Gunter, 2004).

There is no single all-embracing theory of educational management. In relations to this, theories and models of educational management have been categorised by different scholars in different ways. Bush (2011:34-35) based on four element including the level of agreement about objectives, the concept of structure, the level of environmental influences and the most appropriate strategies within the educational organisations has categorised the models of educational management into six clusters which are formal, collegial, political, subjective, ambiguity and cultural models.

3.5.1 Formal Model of Educational Management

Structural, systems, bureaucratic, rational and hierarchical models constitute the formal models of educational management (Bush, 2011:40-42). These models assume that the structure of the organisations is hierarchical and predefined

objectives are pursued based on a rational method. The authority and power of heads including school principals and financial administrators is the product of their formal positions and these managers are responsible and accountable to sponsoring bodies for the operation and execution of agreed policies in their institutions including financial administration.

A formal model is an umbrella term used to embrace a number of similar but not identical approaches. The title formal is used because these theories emphasise the official and structural elements of organisations. Formal models as stated earlier assume that organisations are hierarchical systems in which managers use rational means to pursue agreed goals. Heads possess authority legitimised by their formal positions within the organisation and are accountable to sponsoring bodies for the activities of their organisation (Bush, 2003:37). This model has seven major features:

1. They tend to treat organisations as systems. A system comprises elements that have clear organisational links with each other. Within schools, for example, the finance committee and other sub-units are systemically related to each other and to the institution itself.
2. Formal models give prominence to the official structure of the organisation. Formal structures are often represented by organisation charts, which show the authorised pattern of relationships between members of the institution.
3. In formal models, the official structures of the organisation tend to be hierarchical. SGBs are responsible to administer the school finance that, in turn, is answerable to practices and challenges for the activities of their financial administration. The hierarchy therefore represents a means of control for leaders over their staff.
4. All formal approaches typify schools as goal-seeking organisations in our case efficient finance resource management to achieve effective student's behaviour and academic results. The institution is thought to have official purposes, which are accepted and pursued by members of the organisation.

Increasingly, goals are set within a broader vision of a preferred future for the school (Bush, 2006: 2).

5. Formal models assume that managerial decisions are made through a rational process. Typically, all the options are considered and evaluated in terms of the goals of the organisation. The most suitable alternative is then selected to enable those objectives to be pursued.
6. Formal approaches present the authority of leaders as a product of their official positions within the organisation. The principal's power is positional and is sustained only while they continue to hold their positions. In formal models, there is an emphasis on the accountability of the organisation to its sponsoring body. Most schools remain responsible to the school district. In many centralised systems, school principals are accountable to national or state governments. In decentralised systems, principals are answerable to their governing boards (Bush, 2003:37-38).
7. Formal models of educational management are linked with the managerial leadership style (Bush, 2011:60). This style of leadership has some assumptions such as concentration on the execution of actions, tasks and activities proficiently as a means of facilitation of other organisational members activities, high degree of rationality in the behaviour of organisational members and allocation of authority and influence to formal positions based on the status of the positions within the organisational chart (Tang, 2019:11-25). Moreover, managerial leadership, unlike most of the leadership styles, does not encompass vision as a core concept since it is concentrated on the successful management of existing activities rather than dreaming of a better future for the educational organisation (Bush, 2011:61).

Managerial leadership assumes that the focus of leaders ought to be on functions, tasks and behaviours and that if these functions are carried out competently the work of others in the organisation will be facilitated. Most approaches to managerial leadership also assume that the behaviour of organisational members

is largely rational. Authority and influence are allocated to formal positions in proportion to the status of those positions in the organisational hierarchy (Leithwood et al., 1999, p. 14). Traditionally, the principal's role has been focused on management responsibilities (Lynch, 2012:40-47). Managerial leadership as stated in the formal model is focused on managing existing activities successfully rather than visioning a better future for the school.

3.5.2 Collegial Model of Educational Management

The second models of educational management are the collegial models. Major assumptions of these models are policy determination and formulation, decision-making based on a process of discussions, agreements and consensus and sharing the power among some or all of the members of the organisation who are considered to have a common perception of the organisational objectives (Bush, 2011:72).

Collegial models have the following major features:

1. It is strongly normative in orientation. The advocacy of collegiality is made more on the basis of prescription than on research-based studies of school practice (Shrifian, 2011:1169-1178).
2. Collegial models seem to be particularly appropriate for organisations such as schools and colleges that have significant numbers of professional staff. School principals have an authority of expertise that contrasts with the positional authority associated with formal models. School principals require a measure of autonomy in the school administration, especially financial administration since he is a member of the school governing bodies but also need to collaborate to ensure a coherent approach to the administration of his organisation (Brundrett, 1998: 307). Collegial models assume that professionals also have a right to share in the wider decision-making process. Shared decisions are likely to be better informed and are also much more likely to be implemented effectively.

3. Collegial models assume a common set of values held by members of the organisation. These common values guide the managerial activities of the organisation and are thought to lead to shared educational objectives. The common values of professionals form part of the justification for the optimistic assumption that it is always possible to reach an agreement about goals and policies. Brundrett (1998:308) underscores the importance of shared vision as a basis for collegial decision-making.
4. The size of decision-making groups is an important element in collegial management. They have to be sufficiently small to enable everyone to be heard. This may mean that collegiality works better in elementary schools, or in sub-units, than at the institutional level in secondary schools. Meetings of the whole staff may operate collegially in small schools but may be suitable only for information exchange in larger institutions. The collegial model deals with this problem of scale by building on the assumption that school principals have formal representation within the various decision-making bodies. The democratic element of formal representation rests on the allegiance owed by participants to their constituencies (Bush, 2003: 67).
5. Collegial models assume that decisions are reached by consensus. The belief that there are common values and shared objectives leads to the view that is both desirable and possible to resolve problems by agreement. The decision-making process may be elongated by the search for compromise, but this is regarded as an acceptable price to pay to maintain the aura of shared values and beliefs. The case for consensual decision-making rests in part on the ethical dimension of collegiality. Imposing decisions on staff is considered morally repugnant, and inconsistent with the notion of consent. (Bush, 2003:65-67)

Collegial models are linked with three leadership styles which are transformational leadership, participative leadership and distributed leadership (Bush, 2011:84-91). The core assumptions of transformational leadership are concentration on commitments and competences of organisational members and the fact that the

higher level of personal commitments to organisational objectives as well as greater capacities for goal attainment would contribute to the productivity of the organisation (Pradhan & Pradhan, 2015,227-235). Additionally, Veeriah, Piaw, Li, & Hoque (2017:18-34) has conceptualised the transformational leadership in the education sector based on eight dimensions. These include building school vision, setting school objectives, intellectual stimulation provision, offering individualised patronage, best practices and core organisational values modelling, high-performance anticipations display, productive culture creation within schools and finally encouraging participation in school decision-making process including financial control and administration by developing required structures.

Participative leadership which sometimes is described as shared, collaborative or collegial leadership is the second approach pertinent to collegial models of educational management. It has been defined as the opportunities for the organisational members to be engaged in the decision-making process within the organisation (Hoyle & Wallace, 2005:124) and this engagement is a vital action that needs to be taken (Leithwood et al., 1999:12). As a normative theory, participative leadership is premised on three criteria which are an increase in school efficiency owing to applying the participative approach, justification of participation by democratic principles and availability of leadership to any lawful stakeholders in the framework or context of site-based management (Bush, 2011:87). Finally, transformational leadership is consistent with the collegial model in that it assumes that leaders and staff have shared values and common interests (Bush, 2003: 76).The leadership model's most relevant to collegiality is participative leadership, which assumes that the decision-making processes of the group ought to be the central focus of the group (Leithwood et al., 1999: 12). Bush (2006: 2) claims that a participative approach succeeds in bonding staff together and in easing the pressures on school principals. The burdens of leadership will be less if leadership functions and roles are shared, and if the concept of leadership density was to emerge as a viable replacement for principal leadership.

The third leadership style related to collegial models is distributed leadership which has been at the centre of attention of scholars in the 21st century (Gronn,

2010:70). Harris (2010: 55) also asserts that this leadership style is one of the most significant approaches within the context of educational leadership in the past decade. This kind of leadership is detached from the positional authority and is based on the competencies and skills of members in the organisational chart. In this way, Harris (2003) posits that distributed leadership focuses on seeking and utilising expertise wherever it exists in the organisation regardless of the organisational positions of the skilled members. In summary and in the context of educational institutions, distributed leadership is a leadership approach in which collaborative working is undertaken between individuals who trust and respect each other's contribution and happens most effectively when people at all levels engage in action, accepting leadership in their particular areas of expertise and finally requires resources that support and enable collaborative environments.

3.5.3 Political Model of Educational Management

The third model of educational management is the political model (Bush, 2011:99), which assumes that educational policies and decisions in the institutions stem from a complicated process of bargaining and negotiation over the goals of subunits and specific policy objectives are pursued by interest groups through formation of alliances. Also, conflict is a natural phenomenon based on this model and power accrues to coalitions with a higher level of dominance instead of being the preserve of the formal leader in the organisation. The practice of this model in educational settings has been called Micro politics by Blase (1993: 142-163) and Hoyle (1999).

Baldrige (1971:23-24) has developed one of the classical political models. In his model, he suggested five stages in the policy process which are social structure, interest articulation, and legislative transformation, formulation of policy and finally execution of policy. Power as one of the factors representing which sub-group would have victory over other subgroups in any conflicts in educational settings encompasses positional power, personal power, the authority of expertise, control of rewards, coercive power and control of resources (Bush, 2011:109-111). In addition, O'Connor, (1997) Crusheditorpositssome other power sources such as

physical power, power of developing alliances and networks, power concerning access to and control of agendas, power of controlling meaning and symbols, power of controlling boundaries and lastly power of gender relations management.

Political models have the following major features:

- a. They tend to focus on group activity rather than the institution as a whole. Caffyn (2018: 500-517) refers to baronial politics and discusses the nature of the conflict between the leaders of subgroups. He adds that conflict between barons is primarily about resources and power.
- b. Political models are concerned with interests and interest groups. Individuals are thought to have a variety of interests that they pursue within the organisation. In talking about interests, we are talking about pre-dispositions embracing goals, values, desires, expectations, and other orientations and inclinations that lead a person to act in one way rather than another (Morgan, 1997: 61).
- c. Political models stress the prevalence of conflict in organisations. Interest groups pursue their independent objectives, which may contrast sharply with the aims of other subunits within the institution and lead to conflict between them. Conflict will always be present in organisations . . . its source rests in some perceived or real divergence of interests (Morgan, 1997: 167).
- d. Political models assume that the goals of organisations are unstable, ambiguous and contested. Individuals, interest groups and coalitions have their own purposes and act towards their achievement. Goals may be disputed and then become a significant element in the conflict between groups (Bolman & Deal, 1991): The political frame insists that organisational goals are set through negotiations among the members of coalitions. Different individuals and groups have different objectives and resources, and each attempt to bargain with

other members or coalitions to influence goals and decision-making process (p. 190).

- e. Decisions within political arenas emerge after a complex process of bargaining and negotiation. Organisational goals and decisions emerge from ongoing processes of bargaining, negotiation and jockeying for position among members of different coalitions (Bolman & Deal, 1991: 186).
- f. The concept of power is central to all political theories. The outcomes of the complex decision-making process are likely to be determined according to the relative power of the individuals and interest groups involved in the debate. Power is the medium through which conflicts of interest are ultimately resolved. Power influences who gets what, when and how . . . the sources of power are rich and varied (Morgan, 1997: 170-171).

Transactional leadership is deemed as the most relevant leadership style to political model of educational management (Bush, 2011:119). According to Miller & Miller (2001), transactional leadership is a process of exchange. In the same vein, Judge & Piccolo (2004:755) suggest that transactional leaders concentrate on the appropriate exchange process of resources. They identified three dimensions of transactional leadership as contingent reward, which is a degree to which constructive exchange process is built between the leader and the followers; active mode of management by exception, which implies monitoring members by the leader, problems prediction and taking corrective actions; and finally passive mode of management by exception which implies the behaviour of passive leaders in facing problems. These passive leaders wait until some problems caused by the behaviour of members happen and then take any required actions. It is notable that based on the concept of transactional leadership; the exchange process is viewed by the members of the organisation as a reputable political strategy.

3.5.4 Subjective Model of Educational Management

The fourth educational management model is the subjective model (Bush, 2011:126-137). This model mainly stresses the aims and perceptions of individual members in the organisation rather than subgroups, units or the whole organisation and therefore, the concept of organisational objectives is rejected based on this perspective. Hence, organisations are depicted as complicated entities reflecting interpretations and understandings of their members derived from their backgrounds, beliefs, values, and experiences and are formed based on the interaction of perceptions of these organisational members rather than something unchanging, stable or pre-set. In other words, organisations have different meanings for their members and finally, based on subjective model, relationships with external environments are considered subservient and therefore, little attention is paid to these interactions from a subjective perspective. With respect to related leadership styles to a subjective model of educational management, it may be noted that postmodern and emotional leadership are aligned with a subjective model (Bush, 2011:138-140).

Postmodern approaches as a relatively recent model of leadership have been studied by some scholars. Keough & Tobin (2001:11-12) identified several characteristics of postmodernism including multiplicity of realities, language incapability to reflect reality, the stress in multiple meanings and appreciation of situations at the local level with specific attention to diversity. Additionally, Bush (2011:139) argues that shreds of evidences are postulated by postmodern leadership in terms of how leaders are anticipated to take action. Emotional leadership as the second leadership style associated with the subjective model is concerned with emotions and feelings. Bush (2008: 13) underscores the centrality of individual interpretation of events while also criticising visionary leadership. Leaders must pay attention to the cultural and symbolic structure of meaning construed by individuals and groups . . . postmodern theories of leadership take the focus off vision and place it squarely on voice. Instead of a compelling vision articulated by leaders, there are multiple voices and diverse cultural meanings.

Subjective models have the following major features:

1. They focus on the beliefs and perceptions of individual members of organisations rather than the institutional level or interest groups. The focus on individuals rather than the organisation is a fundamental difference between subjective and formal models and creates what Hodgkinson (1993:xii) regards as an unbridgeable divide. A fact can never entail a value, and an individual can never become a collective.
2. Subjective models are concerned with the meanings placed on events by people within organisations. The focus is on the individual interpretation of behaviour rather than the situations and actions themselves. Events and meanings are loosely coupled: the same events can have very different meanings for different people because of differences in the schema that they use to interpret their experience (Vickers, 2003:85-98).
3. The different meanings placed on situations by the various participants are products of their values, background and experience. So, the interpretation of events depends on the beliefs held by each member of the organisation. Bush(2006: 103) asserts that formal theories make the mistake of treating the meanings of leaders as if they were the objective realities of the organisation. Too frequently in the past, organisation and administrative theory has taken sides in the ideological battles of social process and presented as 'theory', the views of a dominating set of values, the views of rulers, elites, and their administrators.
4. Subjective models treat the structure as a product of human interaction rather than something that is fixed or predetermined. The organisation charts, which are characteristic of formal models, are regarded as fictions in that they cannot predict the behaviour of individuals. Subjective approaches move the emphasis away from structure towards a consideration of behaviour and process. Individual behaviour is thought to reflect the personal qualities and aspirations of the participants rather than the formal

roles they occupy. Organisations exist to serve human needs, rather than the reverse (Bolman & Deal, 1991:121).

5. Subjective approaches underscore the significance of individual purposes and deny the existence of organisational goals. Greenfield (1973:553) asks what an organisation is that it can have such thing as a goal. The view that organisations are simply the product of the interaction of their members leads naturally to the assumption that objectives are individual, not organisational (Bush, 2003:114-118).

3.5.4.1 Subjective Models and Qualitative Research

The theoretical dialectic between formal and subjective models is reflected in the debate about positivism and interpretive in educational research. Subjective models relate to a mode of research that is predominantly interpretive or qualitative. This approach to inquiry is based on the subjective experience of individuals. The main aim is to seek an understanding of the ways in which individuals create, modify and interpret the social world which they inhabit. The main features of interpretive, or qualitative, research echo those of the subjective models:

1. They focus on the perceptions of individuals rather than the whole organisation. The subject's individual perspective is central to qualitative research (Morrison, 2002: 19).
2. Interpretive research is concerned with the meanings, or interpretations, placed on events by participants. All human life is experienced and constructed from a subjective perspective (Morrison, 2002: 19).
3. Research findings are interpreted using grounded theory. The theory is emergent and must arise from particular situations; it should be grounded on data generated by the research act. The theory should not precede research but follow it (Cohen et al, 2000: 23).

3.5.5 Ambiguity Model of Educational Management

Bush (2011:147-154) presented the ambiguity model as the fifth educational management model in his classification which emphasises turbulence, confusion, instability and complexity of organisational life, loose coupling within the groups, uncertainty and unpredictability, sensitivity to the signals emanating from the external environment, emphasis on decentralisation, lack of clarity of organisational objectives and low level of appreciation of processes owing to the problematic technology utilised within the organisation and fluid participation of members in the decision-making process. Based on an empirical study by Cohen and March (1986) in the context of higher education institutions in the US, it was suggested that the ambiguity is the main feature of universities, and the garbage can as the most popular perspectives of ambiguity was developed which rejected the rational process of decision-making introduced in formal models. Based on this concept, the decision-making process and choice opportunities within, it is considered as a fundamental ambiguous activity similar to a garbage can into which different types of problems and solutions are dumped. These scholars argued that on the premise of the garbage can, the decisions would be made based on the four fairly independent streams and interaction between them which are problems, solutions, participants in the process of decision-making and the choice opportunities. While the participation of leaders in policy making process or forsaking direct involvement in that process are regarded as two leadership strategies to deal with ambiguous situations

Major features of ambiguity models:

1. There is a lack of clarity about the goals of the organisation. Many institutions are thought to have inconsistent and opaque objectives. It may be argued that aims become clear only through the behaviour of members of the organisation (Cohen & March, 1986:3). The organisation appears to operate on a variety of inconsistent and ill-defined preferences. It can be described as a loose collection of changing ideas than as a coherent structure. It discovers preferences through action more often than it acts

based on preferences. Educational institutions are regarded as typical in having no clearly defined objectives. Because school principals work independently for much of their time, they may experience a little difficulty in pursuing their own interests. As a result, schools and colleges are thought to have no coherent pattern of aims.

2. Ambiguity models assume that organisations have a problematic technology in that their processes are not properly understood. In education, it is not clear how the school administrating body acquires knowledge and skills. So, the processes of school financial administration are clouded with doubt and uncertainty. Bell (1980) claims that ambiguity infuses the central functions of schools.
3. Ambiguity theorists argue that organisations are characterised by fragmentation. Scholars are divided into groups that have internal coherence based on common values and goals. Links between the groups are more tenuous and unpredictable. Weick (1976) uses the term loose coupling to describe relationships between sub-units. Loose coupling carries connotations of impermanence, dissolvability and tastiness all of which are potentially crucial properties of the 'glue' (p. 3) that holds organisations together. Client-serving bodies, such as schools, fit the loose coupling metaphor much better than, say, car assembly plants where operations are regimented and predictable. The degree of integration required in education is markedly less than in many other settings, allowing fragmentation to develop and persist.
4. Within ambiguity models, organisational structure is regarded as problematic. Committees and other formal bodies have rights and responsibilities, which overlap with each other and with the authority assigned to individual managers. The effective power of each element within the structure varies with the issue and according to the level of participation of committee members.

5. Ambiguity models tend to be particularly appropriate for professional client-serving organisations. The requirement that professionals make individual judgments, rather than acting in accordance with managerial prescriptions, leads to the view that the larger schools and colleges operate in a climate of ambiguity.
6. Ambiguity theorists emphasise that there is fluid participation in the management of organisations. The participants in the organisation vary among themselves in the amount of time and effort they devote to the organisation; individual participants vary from one time to another. As a result, standard theories of power and choice seem to be inadequate.(Cohen & March, 1986: 3).
7. A further source of ambiguity is provided by the signals emanating from the organisation's environment. In an era of rapid change, schools may experience difficulties in interpreting the various messages being transmitted from the environment and in dealing with conflicting signals. The uncertainty arising from the external context adds to the ambiguity of the decision-making process within the institution.
8. Ambiguity theorists emphasise the prevalence of unplanned decisions. The lack of agreed goals means that decisions have no clear focus. Problems, solutions and participants interact, and choices somehow emerge from the confusion. The rational model is undermined by ambiguity since it is so heavily dependent on the availability of information about relationships between inputs and outputs – between means and ends. If ambiguity prevails, then it is not possible for organisations to have clear aims and objectives (Levacic, 1995: 82).
9. Ambiguity models stress the advantages of decentralisation. Given the complexity and unpredictability of organisations, it is thought that many decisions should be devolved to subunits and individuals. Weick (1976) argues that devolution enables organisations to survive while particular subunits are threatened (Bush, 2003:135-141): If there is a breakdown in

one portion of a loosely coupled system then, this breakdown is sealed off and does not affect other portions of the organisation . . . A loosely coupled system can isolate its trouble spots and prevent the trouble from spreading. The major contribution of the ambiguity model is that it uncouples problems and choices. The notion of decision-making as a rational process for finding solutions to problems is supplanted by an uneasy mix of problems, solutions and participants from which decisions may eventually emerge. In the garbage can model, there is no clear distinction between means and ends, no articulation of organisational goals, no evaluation of alternatives in relation to organisational goals and no selection of the best means (Levacic, 1995: 82).

Bush (2011:164) argues that the most appropriate leadership style aligned to the ambiguity model of educational management would be the contingency model of leadership. This leadership style primarily stresses the advantages of adapting leadership styles to the specific situations by assessing the situations as well as reacting appropriately to them rather than applying one style to diverse situations. Yukl (2002:234) in support of exerting contingent approach to setting and situations argues that the managerial jobs are so complicated, unstable and unpredictable to be dependent on predefined standardised responses to events and effectual leaders are permanently analysing the situation for evaluating how to change their behaviours based on them.

In a climate of ambiguity, traditional notions of leadership require modification. The contingent model provides an alternative approach, recognising the diverse nature of school contexts and the advantages of adapting leadership styles to the particular situation, rather than adopting a one size fits all stances. Yukl (2002), claims that the managerial job is too complex and unpredictable to rely on a set of standardised responses to events. Effective leaders are continuously reading the situation and evaluating how to adapt their behaviour to it (p. 234). Contingent leadership depends on managers mastering a large repertoire of leadership practices (Leithwood, et al., 1999:15).

3.5.6 Cultural Model of Educational Management

The sixth model of educational management is the cultural model (Bush, 2011:170). Cultural models underscore the informal aspects of organisations rather than their official elements. They focus on the values, beliefs and norms of individuals in the organisation and how these individual perceptions coalesce into shared organisational meanings. Cultural models are manifested by symbols and rituals rather than through the formal structure of the organisation (Bush, 2003:156). Cultural models assume that beliefs, values and ideology are at the heart of organisations. Individuals hold certain ideas and value-preferences, which influence how they behave and how they view the behaviour of other members. These norms become shared traditions, which are communicated within the group and are reinforced by symbols and ritual. Caldwell & Millikan (1992), claim that culture serves to preserve the unique qualities of individual organisations. An increasing number of writers have adopted the term "culture" to define that social and phenomenological uniqueness of a particular organisational community. We have finally acknowledged publicly that uniqueness is a virtue, that values are important and that they should be fostered (p. 173).

Based on this model, some concepts such as ideas, beliefs, norms, values, attitudes, symbols, rituals, traditions and ideologies are considered as central to organisations and the members behave and assess the behaviour of other members based on them. Moreover, it focuses on how the understanding and viewpoints of members are integrated into common organisational meanings.

Most of the literature on culture in education relates to organisational culture and that is also the main focus of this section. However, there is also emerging literature on the broader theme of national or societal culture. Walker & Dimmock (2002) refer to issues of context and stress the need to avoid decontextualised paradigms in researching and analysing educational systems and institutions. Dimmock & Walker (2002) provide a helpful distinction between societal and organisational culture. Nevertheless, societal cultures differ mostly at the level of basic values, while organisational cultures differ mostly at the level of more

superficial practices, as reflected in the recognition of particular symbols, heroes and rituals. This allows organisational cultures to be deliberately managed and changed, whereas societal or national cultures are more enduring and change only gradually over longer time periods. Societal culture is one of the important aspects of the context within which school leaders must operate. They must also contend with organisational culture, which provides a more immediate framework for leadership action.

Central Features of Organisational Culture

1. It focuses on the values and beliefs of members of organisations. Shared values, shared beliefs, shared meaning, shared understanding, and shared sense making are all different ways of describing culture. These patterns of understanding also provide a basis for making one's own behaviour sensible and meaningful (Morgan, 1997: 138).
2. The cultural model focuses on the notion of a single or dominant culture in organisations, but this does not necessarily mean that individual values are always in harmony with one another. There may be different and competing value systems that create a mosaic of organisational realities rather than a uniform corporate culture (Morgan, 1997: 137). Large, multipurpose organisations, in particular, are likely to have more than one culture (Schein, 1997: 14).
3. Organisational culture underscores the development of shared norms and meanings. The assumption is that interaction between members of the organisation, or its subgroups eventually leads to behavioural norms that gradually become cultural features of the school or college.
4. These group norms sometimes allow the development of a monoculture in a school with meanings shared throughout the staff – the way we do things around here. We have already noted, however, that there may be several subcultures based on the professional and

personal interests of different groups. These typically have internal coherence but experience difficulty in relationships with other groups whose behavioural norms are different.

5. Culture is typically expressed through rituals and ceremonies, which are used to support and celebrate beliefs and norms. Schools are rich in such symbols as assemblies, prize-giving and corporate worship. Symbols are central to the process of constructing meaning (Mutua, 2014).
6. Organisational culture assumes the existence of heroes and heroines who embody the values and beliefs of the organisation. These honoured members typify the behaviours associated with the culture of the institution. Tsegaye(2014) stresses that heroes or heroines are those whose achievements match the culture:-Choice and recognition of heroes . . . occurs within the cultural boundaries identified through the value filter . . . The accomplishments of those individuals who come to be regarded as heroes are compatible with the cultural emphases (Bush, 2003: 160-162).

Leaders have the main responsibility of generating and sustaining culture, and communicating core values and beliefs both within the organisation and to external stakeholders (Bush, 1998: 43). Principals have their values and beliefs arising from many years of successful professional practice. They are also expected to embody the culture of the school or college. Schein (1997) argues that cultures spring primarily from the beliefs, values and assumptions of founders of organizations. However, it should be noted that cultural change is difficult and problematic. Hargreaves (2004:109-122) claims that most people's beliefs, attitudes and values are far more resistant to change than leaders typically allow.

The most relevant leadership style to be aligned with cultural models of educational management is moral leadership which stresses the values, beliefs and ethics of leaders in the organisation (Bush, 2011:184). Therefore, this model assumes that the critical focus of leadership ought to be on the values, beliefs and

ethics of leaders themselves. Authority and influence are to be derived from defensible conceptions of what is right or good (Leithwood et al., 1999: 10). Sergiovanni (1984) says that excellent schools have central zones composed of values and beliefs that take on sacred or cultural characteristics. The moral dimension of leadership is based on normative rationality; rationality based on what we believe and what we consider to be good (Sergiovanni, 1991): Moral leadership is consistent with organisational culture in that it is based on the values, beliefs and attitudes of principals and other educational leaders. It focuses on the moral purpose of education and on the behaviours to be expected of leaders operating within the moral domain. It also assumes that these values and beliefs coalesce into shared norms and meanings that either shape or reinforce culture. The rituals and symbols associated with moral leadership support these values and underpin school culture.

3.6 SUMMARY OF THEORIES OF EDUCATIONAL LEADERSHIP AND MANAGEMENT

The six management models represent various perspectives on educational institutions. Each screen provides useful information about the nature of educational management, but none provides a comprehensive picture. Although all six approaches are valid analyses, their applicability varies depending on the situation. Every event, situation, or problem can be explained by one or more of these models, but no organisation can be explained by just one. There is no single point of view that can provide a comprehensive framework for understanding educational institutions. The search for an all-encompassing model is oversimplified because no single model can delineate the complexities of decision processes in complex organisations like universities and colleges (Baldrige et al., 1978: 28).

The early stages of theory development in educational management were dominated by formal models. The central concepts of effective management were formal structure, rational decision-making and top-down leadership, and attention was paid to refining these processes to increase efficiency. However, there has

been a gradual realisation since the 1970s that formal models are at best partial and at worst grossly deficient (Chapman, 1993: 215).

The other five models in this volume all arose in response to perceived flaws in what was then considered conventional theory. They have demonstrated the limitations of formal models and implemented alternative school management conceptualisations. While these more recent models are all valid, they are all as biased as the dominant viewpoint they seek to replace. There is more theory, and by examining different aspects of management, its total explanatory power exceeds that of any single model. Collegial models are appealing because they encourage various stakeholders to participate in decision-making. Many principals aspire to practice collegiality, which rarely holds up under scrutiny. All too often, the collegial framework serves as the backdrop for political activity or top-down decision-making (Bush, 2003). The emphasis on values and beliefs in the cultural model and the significance of individual meanings in subjective theorists appear to be both plausible and ethical. However, in practice, these may lead to manipulation as leaders attempt to impose their own values on schools and colleges. With its emphasis on turbulence and anarchy, the increasing complexity of the educational context may appear to lend support to the ambiguity model. This approach, however, provides few guidelines for managerial action and leads to the conclusion that there must be a better way. The six models differ in important ways, but when combined, they provide a comprehensive picture of the nature of management in educational institutions.

As previously stated, because there is no single all-encompassing theory of educational management, each educational management theory and its relationship with school leadership styles has its own limitations in fully conceptualising financial resource management at schools. As a result, the researcher used the following framework to lay the groundwork for his research.

3.7 Conceptual framework of the study

In this section, the conceptual framework of the study is presented and elaborated. The main theoretical constructs identified from school financial administration

literature and models of educational management theories were combined to draw the dimension of the framework. The framework conceptualised as effective school financial management comprises three perspectives. These are the authority of school principals and school governing bodies, the link between school management and school leadership styles and the school management tasks. The schematic diagram of the conceptual framework of the study is portrayed in Figure3.1.

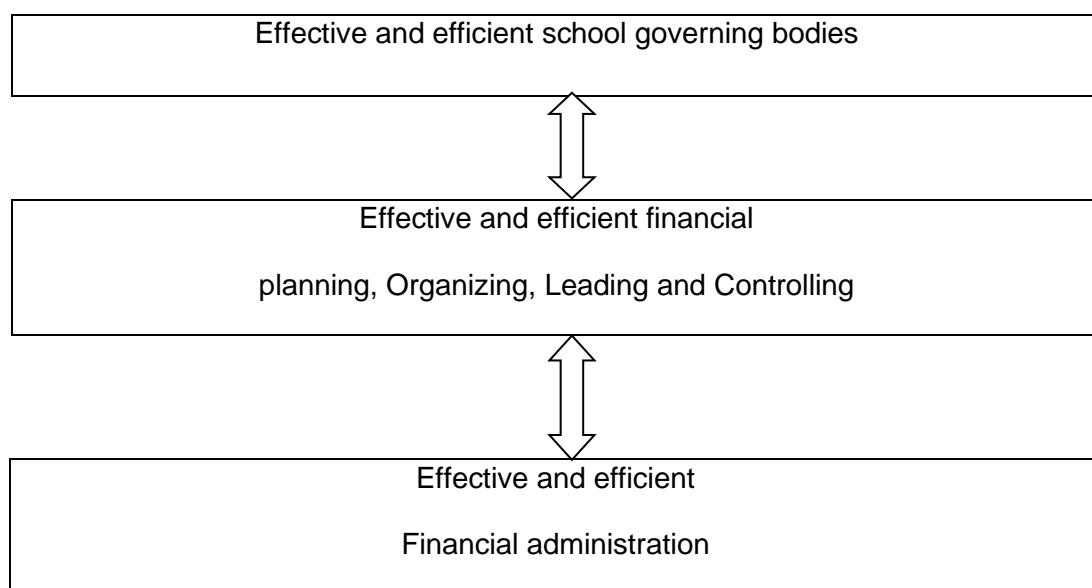


Figure 3.1 Conceptual framework of the study

Source: Developed by researcher for this study

As described in Figure 3.1, for effective and efficient financial administration at school, effective and efficient school governing bodies who have effective and efficient financial planning, organising, leading and controlling skills, knowledge, willingness, performance etc were needed. When we said effective and efficient SGBs, they must have sound and authorised relationships, shared power, decision, understanding of aims and objectives, common values, good communication, harmonious collaboration with other stakeholders and who have the authority of problem-solving by agreement, bringing all possible inputs from stakeholders, motivation of the staff, delegating authorities, and stimulating high

performance. Also, effective and efficient planning, organising, leading, and controlling of school finance includes tasks which support the SGBs to effectively perform their authority are analysing the environment to select goals, objectives and activities, needs identification, deterring best action, carry out the plan, monitoring the process and progress, determine structures and hierarchy, making an adjustment etc. Each of those authorities and relationships were presented next.

3.7.1 Authorities of school principals and school governing bodies

There should be a primary link between educational goals and aims and educational management actions (Bush, 2011:1), and therefore, the process of determining organisational goals is fundamental to educational management (Bush, 2011:3). As previously stated, Bush (2011:40-42) classified the major theories of educational management into six major models: formal, collegial, political, subjective, ambiguity, and cultural models. As clearly indicated in the formal model of educational management, school principals and school administrative bodies have authority legitimised by their formal positions within the organisation and are accountable to sponsoring bodies for their organisation's activities (Bush, 2003:37). Formal models emphasise official structures, rational processes, leadership authority, and accountability. School as a system composed of elements with clear organisational links to one another and displaying an authorised pattern of relationships between members of the institution known as school. The organisational/school structure is typically hierarchical. The hierarchy is a method for leaders to exert control over their employees. Schools are thought to have official purposes that are accepted and pursued by members of the organisation as a goal-seeking organisation. The authority of those members is structured in a hierarchical manner, which allows leaders to exert control over the institution. When authority is hierarchical within an institution, power and decision-making should be shared among some or all members of the organisation when some or all members of an organisation share power as a result of a shared understanding of the institution's goals (Bush, 2003:64). Power sharing and decision-making establish common values that guide the organisation's

management activities and are thought to lead to shared educational objectives. Common values and shared goals lead to the belief that problem resolution by agreement is both desirable and feasible.

3.7.2 The link between school management and school leadership styles

As previously stated, Bush (2011:34-35) has classified educational management models into six clusters based on four elements including the level of agreement about objectives, the concept of structure, the level of environmental influences, and the most appropriate strategies within educational organisations, and has finally linked these six models with nine different leadership styles. Each leadership style has its own relationship with various management theories.

The managerial leadership style is linked to formal models of educational management (Bush, 2011:60). This leadership style makes some assumptions, such as focusing on the proficient execution of actions, tasks and activities as a means of facilitating the activities of other organisational members, a high degree of rationality in organisational member behaviour, and the allocation of authority and influence to formal positions based on the status of the positions within the organisational chart (Leithwood, et al., 1999:14). Furthermore, unlike most other leadership styles, managerial leadership does not include vision as a core concept because it is focused on successfully managing existing activities rather than dreaming of a better future for the educational organisation (Bush, 2011:61).

According to Dodd & Konza(2002:150), financial management in an educational organisation entails gathering all possible input from staff, parents, students, and the community to provide quality education. According to the study, leadership in financial management entails three aspects: strong relationships, communication with all stakeholders, both internal and external, and motivation of all those involved with school finances. Furthermore, the study discovered that harmonious collaboration between academic and administrative staff is a requirement for successfully achieving financial goals. According to the study, good communication ensures that each staff member involved in school finance is informed about authorisations for various expenditures, understands the financial

procedure for expending money, and knows to whom the results of the expenditure should be reported. Overall, the study emphasised that all staff members should feel they have a role to play in all aspects of the school's activities, as this will motivate them to work hard and, as a result, achieve effective and efficient financial administration, from which it can be deduced that the same relationship exists between the budget and control, as a budget is a planning instrument. Furthermore, Motsamai, Jacobs, & Wet (2011:105-116) believed that financial activities are most effectively managed when both administrative and academic personnel are involved. Communication is the foundation for building relationships and providing motivation.

3.7.3 School management tasks

The administration of school finance is an integral part of effective school administration (Mestry, 2004:126-132). From theories of educational management, to make effective and efficient administration of school finance, authorities of school principals and SGBs must be linked to the school management tasks identified by Půček, Ochrana, & Plaček (2021:87-137), namely, planning, organising, leading and controlling.

Planning is the systematic process of making decisions about goals and activities the organisation will pursue (Bateman & Snell, 2013). To decide the direction of an organisation, the planning phase must begin with analysing the environment. Without a solid understanding of the context, the manager would have no basis to provide future direction. The context gives a manager a point of reference for improvement, opportunity and learning from past mistakes. For this reason, the planning function should begin with analysis. This analysis should consider both the internal factors such as culture, values and performance of team members as well as the external factors such as competitive environment, legal regulations, economy, technology, social values, and demographics. The second component of planning is to use this analysis of the environment to build goals, activities and objectives. For a major organisation, this might be the vision and mission statement of the organisation. For a smaller organisation, this could be a year-end,

or season-end goal. Some consider planning at that point in your day or month that you step away from your desk and think about the direction of your organisation. This requires you to reflect on your organisation's past and determine how that impacts the direction going forward.

Planning is the projection of actions intended to reach specific goals that goal is effective administration of school finance to assure efficient teaching-learning process in our case. It improves our chances of doing things right and results in the satisfaction of its implementation. As a result, planning is a vital component of effective school financial administration (Du Preez et al., 2003:36). The planning of school finances usually begins with the drafting of a budget (Dibete, &Potokri, 2018: 799-812). Planning of school financial implementation include tasks such as identifying the need, obtaining and analysing data, determining the best action, carry out the plan and monitoring the process, reporting the progress and make an adjustment. So, school principals and school governing bodies have the authority to lead those tasks. This study further defines financial planning as it deals with budgeting and argues that a budget is a financial control technique as well as a plan.

Organising is the process of assembling and assigning the human, financial, physical, informational, and other resources needed to achieve goals (Bateman & Snell, 2013). The core of the organising function is leveraging the resources to align with the determined goals. Organising human resource means attracting a labour force that can help us to pursue our goals. Within the organisation, managing the human element means assigning tasks, delegating authority, determining a structure and hierarchy as stated in the case of the formal model of educational management. Organising the financial resources equates to ensuring our capital is being utilised to meet goals. If an organisation decides they want to have a best-in-class customer service team, they better being willing to spend the money to attract people with the disposition towards serving others, and spend money on training, or a retreat to teach the agents the skill sets they need. Marshalling physical resources focuses on the effectiveness of where we place

and how we use physical assets. Informational resources imply a leveraging and disseminating the organisation's knowledge in meaningful ways to achieve goals.

According to Geressu(2014:47), organisation of school finances should include aspects such as drawing up a school finance policy, setting up structure within the school to handle administrative and financial matters, delegating certain functions to clerks, class teachers and treasurer and coordinating activities.

The financial planning of school finance and its control are interdependent and closely linked with each other as control is the function of ensuring that activities and instructions are carried out according to plans and standards (Nel, 2000:37).

Leading is stimulating high performance by members of the organisation (Bateman & Snell, 2013). This function is getting members of the organisation on board with our plan. Normally, this means connecting with direct reports or teammates on a personal level. Understanding what drives individuals within the team allows a manager to design strategies around motivating, incentivising, mobilising, and arousing a desire to contribute. In the case of leading, we analysed the conditions of the organisation; determined a game plan to pursue and even directed resources to step in that direction. Then we have successfully implemented the planning and organising functions. However, we did not consider how our team or organisation would be involved. Do they agree with our direction? Did they have input in the process? Do they feel valued as a team member? Do they understand their role in a successful outcome? All of these questions are answered by the degree to which a manager is engaged in the leading function. Having personal conversations, designing a bonus structure, or giving a rousing speech might all be considered leading the organisation.

Control is installing processes to guide the team towards goals and monitoring performance towards goals and making changes to the plan as needed (Batemen & Snell, 2013). Control does not always mean limited what the organisation can do by having a hand in everything. We might call this micro-managing, which is control in its extreme form. Healthy control processes involve putting systems in place to ensure our organisation is on track to meet the goals we established in the

planning process. Planning sets standards to compare against, and the control process is the dashboard that tells whether or not we are meeting the standard.

The control process always leads a manager back to the planning phase of management. There are only two outcomes to the control process. We are making progress towards our goal, or we are digressing in our performance. If we reach our goals, we will need to set new goals, which is the planning function. If we are not progressing towards our goals, we need to analyse the environment and determine why not. In this way the management functions are related and highly dependent upon each other, especially control and planning.

3.7.4 Conclusion

The primary driver of change in both emerging and established countries is education and to offer quality education for generation, effective and efficient educational management must be required. As a result, one of the most crucial facets of educational administration and leadership is the management of educational organizations, particularly educational resources. There isn't a singular definition for educational management because it has been built on the foundations of other firmly established disciplines, which means that it focuses on the management of educational organizations in general and educational resources in particular. Although setting organizational goals is essential to educational management, it may also be thought of as crucial to connect educational goals with management actions.

The other significant issue is the interdependence of educational leadership and management, and how these two factors must work together effectively to produce educational success. This chapter reviewed educational management models and their connections to the leadership approaches proposed by eminent authors for efficient school management.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

There are numerous factors that contribute to an organisation's success. These factors include money, equipment and workforce, among others. The most important of these factories that influence educational attainment is the effective and wise allocation and utilisation of available scarce resources, particularly finance. As a result, one of the most important areas of administration that requires a significant amount of time and attention from managers and planners in many educational institutions is financial management. Because educational funding is limited, it is critical to understand how it is allocated, managed, utilised, professionally supported, and monitored in the education system. As chief financial officers, school principals and other SGBs must have the authority to clarify the purpose of the budget process, select the best strategy for budget implementation and monitor and control the budget.

School principals and other SGBs in Ethiopia are expected to be appointed to management positions based on their experience, service and qualifications in educational management, with no prior training other than the school administration and management training they received at colleges and universities. In the requirements for recruiting principals, SNNEB stated an alternative requirement of any education subject in first degree (SNNEB, 2010:11). As a result, many school administrators and principals lack direct experience in financial management and administration. Training in, or even working knowledge of, financial management is not required for appointment to the position. School finance in the study area was ineffectively managed and administered for this and other reasons. The researcher developed specific research questions about financial administration at school to identify the basic practise and challenges of financial resource management in the study area. The researcher chose specific

research designs and methodologies that led to the findings of this research to put possible solutions for those challenges.

A research design is a strategy for answering the research question. A research method is a strategy for carrying out that plan. Research design and methods are distinct but closely related; a good research design ensures that the data obtained will assist the researcher in more effectively answering his research question. As a result, this chapter discusses and presents the thesis' research design and methodology.

4.2 RATIONALE FOR EMPIRICAL RESEARCH

This research is not simply desk research; it is fieldwork research because fieldwork research allows the researcher to collect detailed, precise, and meaningful data to answer his research questions. To obtain in-depth information about the research question, the researcher may need to physically communicate with those respondents who are sources of information about the research questions through one-on-one interviews, focus group interviews, and/or observing their practice in real life context. As a result, conclusions of the study were strictly drawn from concrete empirical evidence, and therefore “verifiable” evidence.

The other reasons why the researcher used empirical research are as follows:

1. It is used to authenticate the research through various data gathering instruments such as open-ended questionnaires, interviews and various documents observations at real life situation.
2. This research methodology that leads to field work makes the research being conducted more competent and authentic.
3. It enables a researcher to understand the dynamic changes that can happen and change his strategy accordingly.
4. The level of control in such a research is high; so, the researcher can control multiple variables.
5. It plays a vital role in increasing internal validity.

Owing to this and other reasons, the researcher used field work research to deeply identify the challenges of school financial administration and to put concrete possible solutions to the identified challenges.

4.3 RESEARCH DESIGN

Research design is the plan and structure of the investigation used to obtain evidence required to answer the research questions (Karim, Albuolayan, A., Saba, & Rehman2016:5333-5345). Research design describes the procedures for conducting the study, including when, from whom and under what conditions the data are to be obtained. In other words, research design indicates how the research is set up, what happens to the participants and what methods of data collection are used.

Research design is a strategic framework for action that serves as a bridge between the research questions and the execution or implementation of the research. It is a plan that guides the “arrangement of conditions for the collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure” (Odoh, & Chinedum, 2014: 16-22).

4.3.1 RESEARCH PARADIGM

According to Gumede(2018), a paradigm is a “basic set of beliefs that guide the action”. Research paradigm is an approach or a model or a pattern to conduct research. It is a framework of thoughts or beliefs or understandings within which theories and practices operate. It acts as a function of how a researcher thinks about the development of knowledge. In simple words, a research paradigm is a process of creating a blueprint of research (Ibn-Mohammed, 2017: 692-714). In addition, Antwi, & Hamza (2015: 217-225), paradigm is a way of looking at the world and describing what reality is like, what the relationship is between the researcher and reality, and what methods can be used for studying reality.

According to Kivunja & Kuyini (2017: 26-41), paradigm are distinguished from each other on the basis of their ontology (view of reality), epistemology (view of knowledge) and methodology (approach to systematic investigation).

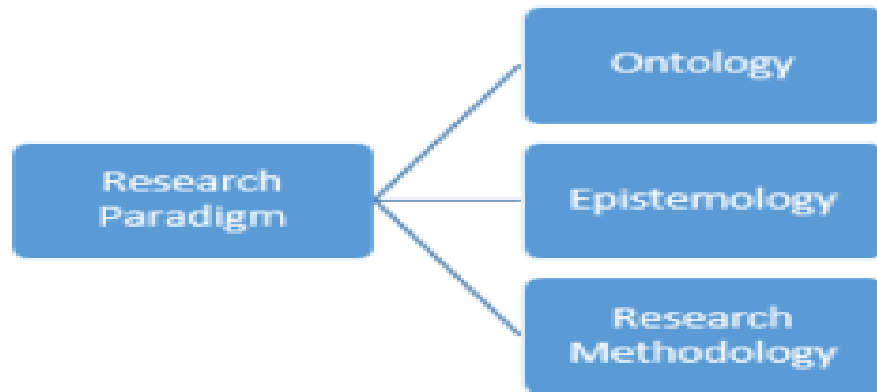


Figure 4.1: Research paradigm

A research paradigm is of three types-

1. Ontology is a belief about reality. Ontology believes that either a single reality exists, or it does not exist. To be more specific, ontology answers one question- “What is a reality?”
2. Epistemology is the study of knowledge. Epistemology is concerned with all aspects of the validity, scope and methods of acquiring knowledge, such as what constitutes a knowledge claim; how can knowledge be acquired or produced, and how the extent of its transferability can be assessed. Epistemology answers one question – “How can we know reality”.
3. Research Methodology– It refers to general principles that underline how one investigates the social world and how one demonstrates that the knowledge generated is valid. The question addressed in methodology is “How to go about in finding the reality/ answer”. In general, research methodology is used to create a process of how to collect and analyse the data for research

In addition to the above types of research paradigm, Burrell & Morgan, cited by McFarlane (2000:22) distinguish between four paradigms, namely the positivistic paradigm, the interpretive paradigm, critical theory and the post structuralist

paradigm. According to Yilmaz, (2013:311-325) with the interpretive paradigm, individual people interpret events and contexts subjectively based on their own and unique perspectives. The researcher's philosophical assumptions were framed within the interpretive paradigm to understand participants' perspectives with regard to practice and challenges of financial resource management at their respective schools in the study area. Although the interpretive paradigm provides for in-depth knowledge, meaning and understanding of situations and practices, based on individual perspectives and interpretation (Cohen, Manion & Morrison, 2011:28). This research paradigm granted the researcher an opportunity to find out the practice and challenges of financial resource management at schools and how different schools run their finances and whether policies on finances administration was well constituted and pursued.

4.3.2 Research Approach

The aim of this study was to investigate the practice and challenges in financial resource management at some selected government secondary schools in Wolaita Zone, SNNPR, Ethiopia. The design followed by the researcher was qualitative in nature. Qualitative approach was considered as appropriate because as explained by Vohra (2014:54-65), it is a research form, approach or strategy that allows for a different view of the theme that is studied and in which the respondents have a more open-ended way of giving their views and demonstrating their actions and practices. Therefore, when we refer to "qualitative" research, we are using the term that denotes the type of enquire in which the qualities, the characteristics, properties or practices of a phenomenon are examined for better understanding and explanation.

Qualitative research is social or behavioural science research that explores the practice that underlie human activities by using such exploratory techniques as interviews, surveys, case studies and other relatively personal techniques (Van Esch & Van Esch, 2013:214-243). According to Leedy & Ormrod (2005:133), the term qualitative research encompasses several approaches to research that is, in some respects, quite different from one another. Yet all qualitative approaches

have two things in common. First, they focus on phenomena that occur in natural settings that is, in the “real world” and secondly, they involve studying those phenomena in all their complexity. In general, the major purpose of qualitative research is to understand and interpret phenomena as they occur in natural settings (Hendricks, 2009:3).

Berg & Howard (2012) characterise qualitative research as meanings, a concept, a definition, metaphors, symbols and a description of things. This definition clearly shows that qualitative research contains all necessary instruments that can evoke recall which aids problem-solving. In qualitative research, qualitative data instruments such as open-ended questions, in-depth interview (audio or video), and document analysis used to collect data from participants in their natural settings. The methods employed in data collection give full description of the research with respect to the participants involved. Qualitative research approach creates wider understanding of behaviour and practice of individuals. Hence, qualitative research approach provides abundant data about real life people and situations (De Vaus, 2014:6; Leedy & Ormrod, 2014). The system through which data are retrieved in qualitative research approach is regarded as being unique.

The reliance on the collection of non-numerical primary data such as words and pictures by the researcher who serves as an instrument himself makes qualitative research well-suited for providing factual and descriptive information (Johnson & Christensen, 2012:29-37). In this research approach, theory emerges from data. Different authors use different words or phrases such as: ‘investigative, do-it-yourself and bottom-up’ to explain the originality and independent nature of the qualitative research approach (Maxwell, 2013; Shank & Brown, 2007; Johnson & Christensen, 2012). The emergent of theory from data allows the researcher to construct and reconstruct theories where necessary, based on the data he generates, instead of testing data generated elsewhere by other researchers. Expressions and experiences of the participants are easily understood even when there are little or no information about them (Leedy & Ormrod, 2014:141). Moreover, a qualitative research approach views human thought and behaviour in a social context and covers a wide range of phenomena in order to understand

and appreciate them thoroughly. Human behaviours, which include interaction, thought, reasoning, practice, composition, and norms, are studied holistically owing to in-depth examination of phenomena. The close relationship that exists between the researcher and the participants in this approach makes it easy for the participant to contribute to shaping the research. This, however, account for significant understanding of experiences as its participants understand themselves and also understand experience as unified (Sherman & Webb, 1990:5; Lichtman, 2013:4).

This study used the qualitative approach, as the views and opinions of participants are sought in a natural setting. The researcher sought to make meaning from the information gathered for the purpose of simply understanding the settings and not to generalise findings beyond it. Therefore, in qualitative studies, those who are studied are normally chosen purposively rather than randomly (Hendricks, 2009:2).

Mateev (2002:1) mentions the following advantages of qualitative research:

1. In qualitative research the information received, or data obtained from people is taken as correct and believable reports of their opinions and experiences.
2. It investigates, for instance, the relationships and patterns among factors or the context in which the activity happens.
3. It is concentrated on understanding the full multi-dimensional picture of the subject of investigation.

4.3.3 RESEARCH METHODOLOGY

Research methodology refers to general principles that govern how one investigates the social world and demonstrates the validity of the knowledge generated. The methodology question is: "How to go about finding the reality/answer/?" In general, research methodology is used to develop a process for collecting and analysing data for research purposes. According to McMillan and Schumacher (2006: 22), research design is a plan for selecting subjects, research sites and data collection procedures to answer the research question. The

research design describes how the study is carried out. It summarises the research procedures, including when, from whom, and under what conditions data will be obtained. As stated in Chapter One, this study used qualitative case study research. The researcher thought it was an ideal design for investigating the practices and challenges in financial resource management at selected government secondary schools in Ethiopia's wolaita zone. A case study, according to Merriam (2009: 40), is an in-depth description and analysis of a bounded system. Anaf and Drummond and Sheppard assert that case studies are defined as "an in-depth exploration of a bounded system" by (2007: 1309-1315.) and Creswell (2008: 5) (e.g. an activity, practices, event, process, or individuals based on extensive data collection).

A case study has the ability to "elucidate" phenomena (like processes, practices, events and persons). Case studies attempt to depict what it is like to be in a specific situation, capturing the close-up reality and "thick description" of participants' live experiences of thought about feelings for a situation (Cohen et al. 2011: 182). In the same vein, Bell (2010: 8) concurs that a case study is particularly appropriate for individual researchers because it allows for in-depth study of one aspect of a problem. She further asserts that all organisations and individuals have both common and unique characteristics. Case study researchers seek to identify the various interactive processes at work to demonstrate how they affect system implementation and the way an organisation functions. These processes may go unnoticed in a large-scale survey, but they may be critical to the success or failure of systems or organisations. Using this research design provided an appropriate lens for observing financial resource management practices and challenges at selected schools in the study area. The researcher was also able to identify common practices used by different schools to ensure accountability and transparency, as well as if there were any unique approaches used by different schools when it came to school financial management.

A case study, according to Leedy (1993: 123), is a type of descriptive research in which data are collected directly from individuals (individual cases) or social or community groups in their natural environment for the purpose of studying

interactions, attitudes, or characteristics of individual groups. According to Borg & Gall (1989: 402), the case study approach has a long history in educational research and has been widely used in other areas of research. Atkins & Wallace (2012: 108) agree, stating that one of the reasons frequently given for this is that it allows a researcher to capture or interrogate the "real world," be it a situation, an organisation, or a set of relationships in all their complexities, in a way that quantitative approaches cannot. In this regard, the researcher physically visited various schools to collect data and interact with research participants in order to adequately answer the research question.

Tumele (2015: 68-78) defines a case study as an empirical investigation that investigates a contemporary phenomenon within its real-life context, particularly when the boundaries between phenomenon and context are unclear. Finally, Merriam (2009: 51) defines the case study as the best strategy for answering the research question, with its strengths outweighing its limitations. Moreover, a case study provides a method for investigating complex social units that contain multiple variables that may be important in understanding the phenomenon. The case study is a rich and comprehensive account of a phenomenon that is grounded in reality. It provides insights and illuminates meanings that broaden the experiences of its readers. A case study is a particularly appealing design for applied fields of studies such as education owing to its strengths.

Applied field processes, problems and programmes can be examined to gain an understanding that can influence and possibly improve practice. Stake (2008: 51) argues that the unique characteristics of case study research that justify its use also present some limitations in its application. While a rich, detailed description and analysis of a phenomenon may be desired, a researcher may not have the time or resources to devote to such an endeavour. Qualitative case studies were also limited by the investigator's sensitivity and integrity. The primary instrument for data collection and analysis was the researcher. Using a case study allowed the researcher to achieve the study's goals of gaining an in-depth understanding of practices and challenges in school finance management at government secondary schools.

4.4 SOURCE OF DATA

Employing multiple instruments of data collection helps to combine, strengthen and amend some of the inadequacies and for triangulation of data (Creswell, 2005:62). In this study, both primary and secondary data sources used to obtain reliable information about the practice and challenges of financial resource management at the study area.

4.4.1 Primary source of data

In this study, school leaders (secondary school principals), PTSA members, woreda education office experts, woreda education office heads, zonal education department higher experts, zonal education department head, woreda finance office heads, and woreda finance auditors were primary sources of data for this study.

4.4.2 Secondary source of data

School improvement plan documents, training records, different kinds of financial documents, models, vouchers', strategic plans of the schools were secondary source of data for this study.

4.5 POPULATION AND SAMPLING

Bauer & Gaskell (2000:361) define population as the complete collection of items or persons who are the target of the research. Population is a statistical term that refers to the collection of persons, groups, events or things that the research will focus on. The target population of the study was ten principals, 30 PTSA members, seven woreda education office heads, seven woreda education office experts, seven woreda finance auditors, seven zonal education department higher experts and one zonal education department head. Total sample of the target population was 69.

The rationale for choosing these participants is related to the position of authority which postulates that the authority of allocation and management of school finances, coaching, mentoring, supporting and evaluation of school finance implementation is a major function of the those members. As a result, those

members were selected purposefully for this research. Qualitative researchers view sampling processes as dynamic and suitable for specific situations. While there are statistical rules for probability sample size, there are only guidelines for purposeful sample size. Mason (2010:1) asserts that a number of issues can affect sample size in qualitative research; however, the guiding principle should be the concept of saturation. This has been explored in detail by a number of authors, but is still hotly debated, and some say little understood. Charmaz (2006:114) suggests that 25 participants are adequate for smaller research projects, while Ritchie, Lewis & Elam (2003:84) state that qualitative samples often lie under 50. Green & Thorogood (2009:120) assert that the experience of most researchers is that in qualitative studies, little that is 'new' comes out of transcripts after you have analysed the data from 20 or so people.

A sampling method is necessary for all research studies. This study employed the purposive sampling method, which is discussed in the next sub-section.

4.5.1 Purposive sampling

According to Creswell (2005:596), purposive sampling is a qualitative sampling procedure in which researchers intentionally select individuals and sites to learn and understand the central phenomenon. White (2003:65) mentions that purposive sampling is based entirely on the judgment of the researcher, in that a sample is composed of 69 elements which contain the most characteristics or representative of attributes of the population. Yilmaz (2013:311-325) asserts that in purposive sampling, the researcher specifies the characteristics of a population of interest and authority and also then tries to locate individuals who have those characteristics and authority.

According to Sharma (2017:749-752), purposive sampling is the most important type of non-probability sampling. In purposive sampling, researchers rely on their experience or previous research findings to deliberately obtain units of analysis in such a manner that the sample they obtain may be regarded as being representative of the relevant population. Etikan, Musa, & Alkassim,(2016: 1-4) mention that the primary consideration in purposive sampling is the judgment of

the researcher as to who can provide the best information to achieve the objectives of the study. The researcher selects those people who in his or her opinion are likely to have the required information and be willing to share it.

The decision on sample size in qualitative studies was mentioned earlier. The sample for this study comprises 69 respondents. The total sample is therefore 69 people. Malterud, Siersma & Guassora(2016: 1753-1760) assert that no hard or fast rules specify a correct number of participants in a qualitative study. Qualitative studies can be carried out with a single participant or with as many as 60 or 70 participants representing multiple contexts. Gay & Mills (2009:136) further mention that qualitative studies with more than 20 or so participants are rare, and many studies will even have fewer. The qualitative researcher's time, money, participants' availability, participants' interest, and other factors will influence the number of participants to be included in the research sample. In qualitative research, more participants do not necessarily mean that the study or results will be more reliable or more useful. When the researcher begins to hear the same thoughts, perspectives and responses from most or all participants, additional participants are not needed, at least for that particular topic or issue. Mason (2010:2) asserts that this point is commonly known as data saturation.

4.6 INSTRUMENTS AND DATA COLLECTION TECHNIQUES

4.6.1 INSTRUMENTS

Collecting data through different tools enables the researcher to come out with more accurate research findings in the study. Having this in mind, the study used various types of data gathering instruments. These are open-ended questions, interview, focus group discussion and document reviews.

4.6.1.1 Questionnaires

A questionnaire is an instrument with open- or closed-ended questions or statements to which a participant must react. Different kinds of questionnaires can be distinguished, such as mailed or posted questionnaires or a group questionnaire (White, 2003: 66).

White (2003:66) further says that for many good reasons the questionnaire is the most widely used technique for obtaining information from participants. A questionnaire is relatively economical, has the same questions for all participants, can ensure anonymity, and contains questions written for specific purposes. Moreover, questionnaires can use questions or statements, but in all cases the participants are responding to something written.

According to Kumar (2005:110), a questionnaire is a written list of questions, the answers to which are recorded by participants. In a questionnaire, the participants read the questions, interpret what is expected and then write down the answers.

4.6.1.1.1 Open-ended questionnaires

According to Kumar (2005:132), an open-ended questionnaire is constructed in such a way that the possible responses are not given. The participants write down the answers in their own words. Open-ended questionnaires are used for seeking opinions, views, attitudes and perceptions from participants. White (2003:68) mentions that in open-ended questionnaires, the participants can respond with any information relevant to the question. Open-ended questionnaires are normally used for complex questions that cannot be answered in a few simple categories but require more detailed information and discussion.

Martin (2004:83) concurs that open-ended questions allow the participants to supply any appropriate answer. With an open question, participants may provide different answers to a single question. Babbie (2007:212) asserts that open-ended questions are questions for which the participant is asked to provide his or her own opinions, beliefs and viewpoints. In-depth, qualitative interviewing relies almost exclusively on open-ended questions.

According to White (2003:68), the following are some of the advantages of open-ended questionnaires:

1. It can be used when the researcher would like to see what the participants' views on certain issues are.

2. They allow the participant to answer adequately, in all the details he/she likes and to qualify and clarify his or her answer.
3. They are preferable for complex issues that cannot be condensed into a few small categories.
4. They allow more opportunity for creativity or self-expression by the participant.

The following are disadvantages of open-ended questionnaires that should be kept in mind (White 2003:68):

1. It may lead to the collection of worthless and irrelevant information.
2. Data are not standardised from person to person, making comparison or statistical analysis difficult.
3. They require good writing skills, better ability to express ones feelings verbally, and generally a higher educational level than do closed ended questionnaires.
4. Open-ended questionnaires generally requires much more of the participants' time.
5. It requires more paper and let the questionnaire look longer,
6. Discouraging the participants who do not wish to answer a lengthy questionnaire.

The researcher used those advantages as a base and being considering the above disadvantages; open-ended questionnaires are used in this study as it allows participants to elaborate on their answers. In this way, in-depth data can be obtained from the purposefully selected sample. To get relevant information about the practice and challenges of finance resource management at secondary schools, 21 open-ended questions were developed by the researcher that leads to get reliable data from secondary school principals and woreda education office experts.

4.6.1.2 Interviews

In addition to the open-ended questionnaire, interview was used as supplementary and to obtain relevant data that was not handled by the open-ended questionnaire. The purpose of this interview was to gather the necessary additional information on the practice and challenges of financial resource management to get supportive comment from woreda finance auditors, woreda education office heads and zonal education department heads and to use the information comparatively with the data gathered by different respondents. Unstructured or in-depth interviews and semi-structured interviews were prepared to get detailed information.

Unstructured in-depth interviews sometimes called 'open-ended' interviews or 'ethnographic interviews' and are rather like one-sided conversations were used to get general information about the practices and challenges in financial resource management at secondary schools from intended respondents. The interviewer has no predetermined set of specific questions since it asks about general information. The respondents were encouraged to talk about particular areas that are of interest to the interviewer. A semi-structured interview as a qualitative research method that combines a pre-determined set of open questions (questions that prompt discussion) with the opportunity for the interviewer to explore particular themes or responses further were also used to get the relevant information from respondents.

For all members, the questions of interview were prepared in English at first and then conducted in Amharic language at their office since they are not fluent speakers in English. The response of both respondents was audio recorded to get all information without any loss.

4.6.1.3 Focus group interviews

Participants in focus group interviews were asked to present their own perspectives and experiences while also hearing from others (Ritchie & Lewis, 2003: 171). The goal of the focus group interviews was to gather more objective and believed additional information on the practice and challenges of educational finance management from selected zonal education department experts and PTSA

to triangulate with the information gathered through open-ended questionnaires and interviews. Focus group interviews are a technique used to collect information that would not be collected adequately through individual interviews (Welman, Kruger & Mitchell 2005:201).

This method of data collection allows group members to discuss their perspectives and experiences to reach a consensus on their views on the research problem. It can serve a variety of responses in a single meeting: participants can ask questions of each other, which help people, remember issues they might otherwise forget, and it helps participants overcome inhibitions, especially if they know other people in the group. This study included six focus group discussions: Five at ten selected secondary schools for parent teacher student associations/PTSA/, one in the zonal education department for experts in the zonal education department, Six PTSA members and seven members from the zonal education department participated in each group discussion. Focus group interview questions for those PTSA members were first prepared in English and then translated into wolayitatto language because they are fluent speakers of wolayitatto language, and the discussion was also conducted in wolayitatto language to keep the discussion brief because the participants were more familiar with wolayitatto language rather than English language.

Focus group interview questions for zonal education department experts were written in English and then translated into Amharic to effectively communicate with them, and the discussion was held in Amharic to keep the discussion brief because the participants were more familiar with Amharic than English. The responses of the participants, as well as the discussion session, were written down.

4.6.1.4 Document analysis

The purpose of document analysis was to gather tangible data that confirm and proof the information obtained through other different instruments and to consolidate the finding of the study. In this research, secondary data were gathered from selected secondary schools, *woreda* education office and zonal

education department office documents. These documents are the plan prepared for the implementation of budget allocated for intended purpose, cash books, budget transfer letters to selected schools, financial document submitted to woreda finance office about financial accomplishment, financial and property receipt and expense voucher of the last four year.

4.7 DATA GATHERING PROCEDURES

To collect data, open-ended questionnaires, interviews, and focus group discussions were first drafted using research questionnaires and a review of related literature. The open-ended questionnaires and interview draughts were pretested in one secondary school other than those in the study's sample areas for the instrument's reliability test for the main study. Based on the results of this pre-test, an adjustment was made to the open-ended questionnaire items. To collect relevant data for analysis, the modified open-ended questionnaires, interview and focus group interviews questionnaires were duplicated in advance to the number of respondents.

In the first phase, an agreement was reached with the respondents' institution, via a permission letter from Unisa College of Education (CEDU). The respondents were given a clear explanation about the objectives and process of data collection to reduce possible errors caused by respondents' misunderstanding. The respondents were informed that their responses would only be used for academic purposes and would not be used for any other purpose. With the assistance of the researcher, interview respondents were freely given detailed information for each interview item. In addition, the audio tape recorder was used to record the interview responses. Focus group interview participants gathered in each group with the moderator's guidance raised their ideas and shared their experiences for each discussion question item, which was recorded in written form. Secondary data were gathered by extracting information from various available documents.

4.8 METHODS OF DATA ANALYSIS

Holiday (2002:99) indicates that data analysis is the process of making sense of sifting, organising, cataloguing, selecting, determining themes and processing of

data. The aim of analysis is to understand the various constitutive elements of the data through an inspection of the relationships between concepts or variables, and to see whether there are patterns or trends that can be identified or isolated, or to establish themes in the data. Babbie (2007:246) argues that responses must be coded before they can be processed for analysis, where this coding requires the researcher to interpret the meaning of responses.

Analysing data usually involves two steps: first, reducing to manageable proportions the wealth of data that one has collected or has available, and second, identifying patterns and themes in the data (Mouton, 2002:161). According to Bauer & Gaskell (2000:355), data analysis is any approach, qualitative or quantitative, to reduce the complexity in the data material, and to become a coherent interpretation of what is and what is not the case. Hendricks (2009:127) mentions that the analysis of data is an ongoing process that should occur throughout the study rather than at the end of it. Mouton (2002:108) highlights that data analysis involves “breaking up” the data into manageable themes, patterns, trends and relationships.

Draper (2004:641-646) have identified the following appropriate principles for most types of qualitative research analysis:

1. Qualitative analysis takes place through the data collection process.
2. An analysis commences with reading all the data and then dividing the data into smaller and more meaningful units.
3. Data segments or units are organised into a system that is predominantly derived from the data, which implies that the analysis is inductive.
4. The researcher uses comparisons to build and refine categories, to define conceptual similarities and to discover patterns.
5. Categories are flexible and may be modified during the analysis.

6. The result of an analysis is a kind of a higher order synthesis in the form of a descriptive picture, patterns or themes or emerging or substantive theory.

It is important for any qualitative researcher to follow the aforementioned principles. In this study the researcher aimed to include all these principles during data analysis. The data in this study has first been reduced to manageable patterns, after which certain themes and patterns have been identified and reported on. Qualitative analysis is a method for examining social research data without converting them to a numerical format.

The researcher used qualitative method of data analysis. The data which were gathered through open-ended questions, interview and focus group interviews were qualitatively analysed by using narration as well as data gathered through document analysis from different organisations at different levels was analysed qualitatively by categorising and describing the finding under relevant thematic area.

4.9 MEASURES TO ENSURE TRUSTWORTHINESS

Lincoln & Guba (1985:29) propose four criteria for judging the soundness of qualitative research and explicitly offered these as an alternative to more traditional quantitatively oriented criteria. They felt that their four criteria better reflect the underlying assumptions involved in qualitative research. Their proposed criteria and the "analogous" quantitative criteria are as follows:

1. Traditional criteria for judging quantitative research are internal validity, external validity, reliability and objectivity.
2. Alternative criteria for judging qualitative research are credibility, transferability, dependability and conformability.

4.9.1 Credibility

According to De Vos, Strydom, Fouche & Delport (2005:346), the credibility criteria involves establishing that the results of qualitative research are credible or believable from the perspective of the participant in the research. Since from this

perspective, the purpose of qualitative research is to describe or understand the phenomena of interest from the participant's eyes. The participants are the only ones who can legitimately judge the credibility of the results. To have ensured that credibility of the study was maintained, clear parameters for the study were set. Only participants who can provide in-depth data regarding the phenomenon at hand were included in the study.

4.9.2 Transferability

Transferability refers to the degree to which the results of qualitative research can be generalized or transferred to other contexts or settings. From a qualitative perspective, transferability is primarily the responsibility of the one doing the generalising. The qualitative researcher can enhance transferability by doing a thorough job of describing the research context and the assumptions that were central to the research. The context of this study is mentioned in the literature study, as well as in the reporting and findings sections later. The person who wishes to "transfer" the results to a different context is then responsible for making the judgment of how sensible the transfer is (De Vos et al. 2005:346).

4.9.2 Dependability

The traditional quantitative view of reliability is based on the assumption of reliability or repeatability. Cohen, et al. (2007:434) state that dependability is essentially concerned with whether the same results would be obtained if the same thing could be observe twice. But the argument is that the same thing can actually not be measured twice, because by definition if we are measuring twice, we are measuring two different things. The idea of dependability, on the other hand, underscores the need for the researcher to account for the ever-changing context within which research occurs. The research is responsible for describing the changes that occur in the setting and how these changes affected the way the research approached the study. In this study, the experiences and practice of participants were meticulously analysed and accurately described or interpreted

4.9.3 Conformability

Qualitative research tends to assume that each researcher brings a unique perspective to the study. Cohen et.al (2007:435) allude that conformability refers to the degree to which the results could be confirmed or corroborated by others. There are a number of strategies for enhancing conformability. The researcher can document the procedures for checking and rechecking the data throughout the study. Another researcher can take a "devil's advocate" role with respect to the results, and this process can be documented. The researcher can actively search for and describe and negative instances that contradict prior observations. And, after the study, one can conduct a data audit that examines the data collection and analysis procedures and makes judgments about the potential for bias or distortion. An audit trail was followed for this study where participants were given the opportunity to comment on the data they provide

4.10 CONCLUSION

This chapter described the research design and methodology used in this study in great detail. The plan and structure of the investigation used to obtain the evidence needed to answer the research questions is referred to as the research design (White, 2003:42). The goal of this study, as stated in section 1.6 of this research, was to investigate the practice and challenges in financial resource management at selected government secondary schools. The researcher's approach was qualitative in nature. Research methodology refers to general principles that govern how one investigates the social world and demonstrates the validity of the knowledge generated. Because this study is an in-depth exploration of a bounded system, the qualitative case study research methodology was used (e.g. an activity, practices, event, process, or individuals based on extensive data collection).

The interpretive paradigm was used to frame the researcher's philosophical assumptions to understand participants' perspectives on practise and challenges in financial resource management at their respective schools. Using multiple data collection instruments aids in the combination, strengthening, and correction of

some deficiencies, as well as data triangulation. Primary and secondary data sources were used in this study to obtain reliable information about the practice and challenges in financial resource management in the study area. To collect relevant data from intended participants, open-ended questioners, interviews, focus group discussions, and document reviews were used as instruments. The study's population and target sample were chosen using qualitative research respondent selection criteria. As a result, purposive sampling was used because the researcher purposefully chose participants as a sample because of their position of authority, which stated that the authority of managing school finances, coaching, mentoring, supporting, and evaluating school finance implementation were major duties of those members.

CHAPTER 5

ANALYSIS AND PRESENTATION OF RESEARCH ON PRACTICE AND CHALLENGES IN FINANCIAL RESOURCE MANAGEMENT AT SCHOOLS

5.1 INTRODUCTION

The data on financial resource management practices and difficulties in Wolaita Zone government secondary schools in Ethiopia were gathered from the Wolaita Zone Education Department, selected woreda/city administration education offices, selected woreda/city administration finance and economy offices, selected government secondary schools, and 69 participants from the aforementioned institutions. Participants included ten government secondary school principals, 30PTSA members, seven woreda/city education office heads, seven woreda/city education office experts, seven woreda/city finance and economy office auditors, and one zonal education department head. According to Sife, Kiondo and Lyimo-Macha, (2010: 1–15), the chosen members were described as being information-rich key informants because they were chosen owing to their positions of authority since they were in charge of the management and allocation of school funds, as well as coaching, mentoring, supporting, and evaluating its implementation. The sample population were thought to be pertinent to the goal of this study.

To gather the required data from respondents, open-ended questionnaires, interviews, focus group interviews, and document analysis were used. Selected woreda/city administration education office experts and secondary school principals received open-ended questionnaires. About 15 interviews were conducted in total, including seven for the heads of the woreda/city administration's education offices, seven for the auditors of the woreda/city administration's finance and economy offices, and one for the head of the zonal education department. Each respondent's workplace hosted all of the interviews. Five focus group interviews were conducted at the intended government secondary schools for

PTSA members, and one was held at the zonal education department for higher level experts. Interviews for the PTSA members were conducted after school hours to prevent interfering with teaching and learning because some of the PTSA members were both teachers and students.

With the exception of PTSA members, all other interviews were conducted in Amharic to increase the effectiveness and efficiency of the exchange because these individuals were proficient listeners and speakers of the language. Focus group interviews were held in their native language of Wolaytatto for PTSA members who were parents of students because they were fluent Wolaytatto speakers and listeners. On the basis of the literature review (see chapter two) and the research questions (see chapter one), the results of open-ended questionnaires, interviews and focus group interviews were categorised and analysed into themes.

The appropriate government secondary schools, woreda/city administration education offices, woreda/city administration finance and economy offices, and zonal education department were contacted for pertinent documents, which were then requested and analysed. To either confirm or deny the data obtained from the aforementioned instruments, as well as to contextualise, verify, and make clear the data obtained from other instruments, the analysis of documents from the intended institutions was conducted (Ndou 2012:72). Financial guidelines, a computerised accounting system, a bank account, the use of payment vouchers, financial reports, the use of petty cash, cash books, budget transfer letters, financial documents submitted to woreda finance offices, financial and property receipt and expense vouchers were among the crucial documents examined from the intended institutions. These aforementioned institutions were asked for the documents to conduct an investigation into the procedures and difficulties in the management of financial resources at the concerned government secondary schools.

Data analysis, according to Dykes (2014: 331-348), is the process of giving the vast amount of gathered data structure, order and meaning. The qualitative research methodology used in this study, which is discussed in chapters one and

three, led to the evaluation of qualitative data. Data analysis should be a continuous process that happens throughout the investigation rather than at the end (Hendricks 2009:127). Additionally, data collection and analysis can be done concurrently in qualitative research. As a result, data analysis started concurrently with the completion of the study's open-ended questionnaires and interviews. Qualitative data analysis, according to McMillan and Schumacher (2010:367), was primarily an inductive process of categorising the data and finding patterns between those categories. Manual data analysis was used in this study, and it was done in accordance with predetermined/identified themes and categories that were gleaned from the literature review and the research questions. As stated at section 4.8 of this dissertation, the data was transcribed, organized, coded, and then interpreted according to the following themes and sub-themes in Table 5.1.

5.2 MAIN THEMES AND SUB-THEMES USED IN RESEARCH

Table 5.1 Themes and sub-themes used in research

Main themes and sub-themes used in research	
1. Allocation of school finance	<p>Decentralization of school finance</p> <p>Source of school finance</p> <ul style="list-style-type: none"> • Ways of allocation of school finance • Fundraising
2. Roles and responsibilities of school governing bodies	<ul style="list-style-type: none"> • Composition of school governing bodies and their responsibilities • Responsibilities of schools principals • Responsibilities of PTSA • Responsibilities of KETB • Responsibilities of Treasures • Responsibilities of accountant • Responsibilities of purchaser • Responsibilities of inventory • Responsibilities of documentation expert
3. Capacity building	<ul style="list-style-type: none"> • Follow-up and support • Training opportunities

<p>4. School financial management and control</p>	<ul style="list-style-type: none"> • Monitoring and control of school funds • Models, vouchers and guidelines related to administration of school finance and record keeping • Cash management • Budgeting • Reporting • Promising practices regarding management of school finance • Challenges relating to management of school finance
<p>5. Impact of Covid-19 in management of school finance</p>	<ul style="list-style-type: none"> • Trends • Challenges • Parallel opportunities resulting from COVID-19

To ensure confidentiality and anonymity of institutions and individual participants, the researcher used various codes at the data presentation. As a result, woredas were designated as woreda 1 to woreda 7, and respondents from woredas were designated in terms of corresponding woredas numbers. For example, woreda education office experts were designated as an educational expert from woreda 1 to educational experts from woreda 7 since at each woreda we have one educational expert. Similarly, woreda education office head 1 and woreda finance and economy office auditor 1 were all attached to woreda 1. Other respondents from woredas were designated in that way. Schools were designated as school A to school J and other participants from the schools were named in terms of the letter corresponding to the schools they were. For example, principal from school A, and PTSA members from school A were all from school A. The same patterns

were used for all other respondents from secondary schools. In that way, remaining schools were designated as school B to school J. In addition, experts from zonal education department were designated as higher educational experts 1 up to higher educational experts 7. Lastly, head of zonal education department was designated as zonal education department head.

5.3 DATA PRESENTATION

The data was analysed and presented based on information obtained from open-ended questionnaires, interviews, focus group interviews, and documents analysis in their respective categories and sub-categories. Biographic data of respondents were presented in numbers, while data obtained from open-ended questionnaires, interviews; focus group interviews and document analysis were reported in narrative ways as is typical in qualitative reporting. The relevant information was broken into sentences or phrases which reflect a single or specific thought. The different meanings identified were used to develop overall descriptions as seen by the participants. Opinions, views, feelings, perceptions, and attitudes of participants were captured and translated into findings.

5.3.1 Biographic information's of respondents

This paragraph highlights some of most notable traits of respondents who participated at the study. These characteristics were revealed from the data collected from respondents which asks them to provide their personal details (see appendices E, F, G, H, I, J and K). Owing to the nature of the biographic data, this section was reported on in numerical format. The reporting of data was done in accordance with the sequence order of heads of zonal education department and woreda education offices, zonal education department higher experts, woreda education office experts, woreda/town administration finance and economy office auditors, secondary school principals, and PTSA members.

5.3.1.1 Zonal education department head and woreda education office heads

In this study, seven woreda education office heads and one zonal education department head were interviewed, and their characteristics were shown at Table 5.2.

Table 5.2: Background of heads of zonal education department and woreda education offices

Characteristic	Positions of heads							
	Zone	W1	W2	W3	W4	W5	W6	W7
Sex	M	M	M	M	M	M	M	M
Age	43	42	41	44	43	42	39	41
Educational level	MA	MA	BA	BA	BA	MA	BA	MA
Qualification	EDPM	EDPM	Bio	Ch	Geo	EDPM	EDPM	Bio
Work Experience	24	21	25	26	13	14	24	18

Key: M- Male, MA- Master's degree of art, BA- Bachelor's degree of art, EDPM- Educational leadership and management, Bio- Biology, Ch-Chemistry, and Geo- Geography

All of the heads of zonal and district education offices who took part in this study were males, as shown in Table 5.2. This shows that there was a problem with appointing female leaders in the study area, which requires special attention to encourage females to leadership position as government policy aimed. All educational heads included at the study except woreda six education office were mature in terms of age (ranging from 41 to 44 years old), well qualified, and experienced. This is to be expected, given the fact that the heads appointed at each level were selected as heads based on their qualification and experience they have. In terms of qualification, half of them were qualified by educational leadership and management and the other half of them were Bachelor of Arts degrees. This is also to be expected since, in order to manage educational

activities, educational, as well as art degrees, were appropriate in accordance with ETP.

Appendix E and F used to collect demographic data of heads of zone education department and woreda education offices respectively considered important to the study.

5.3.1.2 Zone education department higher experts

During the empirical investigation, seven higher education experts from the zonal education departments took part at a focus group interview. One expert from each of teachers and educational leader’s development directorate, teachers, leaders, and educational expert’s administration directorate, plan and budget administration directorate, school improvement directorate, general education inspection directorate, teachers, principals, and supervisor’s assessment directorate, and educational documentation directorate were participated at focus group interviews.

Table 5.3:Background of zonal education department higher experts

Characteristics	Respondents						
	TELDD	TLEEAD	PBAD	SID	GEID	TPSAD	EDD
Gender	M	M	M	F	M	M	F
Age	46	42	42	41	46	48	32
Education level	MA	BA	MA	BA	BA	MA	BA
Qualification	CUR	MAN	GEO	EDPM	EDPM	EDPM	MAN
Total work experience	23	23	21	22	32	34	22
Work experience as education expert	16	14	12	12	16	11	13
Formal qualification in finance	No	No	No	No	No	No	No

Key; TELDD – Teachers and educational leader’s development directorate, TLEEAD-Teachers leaders and educational expert’s directorate, PBAD-plan and

budget administration directorate, SID-School improvement directorate, GEID- General education inspection directorate, TPSAD-Teachers principals and supervisors assessment directorate, EDD- Education documentation directorate, M-Male, F-Female, MA- Masters of art degree in education, BA- Bachelor of art degree in education, CU- Curriculum, MAN- Management, GEO- Geography, EDPM- Educational planning and management,

Table 5.2 demonstrates that five of seven higher educational experts were male, therefore, indicating that further action will be required to compute females alongside males as higher educational experts. Except for one, all other higher education experts were mature enough to provide effective responses at their focus group interview as they were at the age interval of 41 up to 48 years and they were more familiar with educational activities as their total work experience and work experiences as an educational expert were from 21 up to 34 and 11 up to 16 respectively. Four of the higher education professionals who participated at the focus group discussion have bachelor's degrees in art and three of them have master's degrees in art. Furthermore, they have all completed courses that were directly relevant to educational management. As a result of their authority to support and mentor school administrative bodies, financial qualifications were required; however as shown at the Table 5.3, they did not have any professional financial administration qualifications.

Appendix G was used for collection of demographic data from zonal education higher experts considered important to the study.

5.3.1.3 Woreda education office experts

Seven district office educational experts provided their responses for open-ended questionnaires. From each district, one plan and budget administration expert was selected since they were in charge of allocation and management of school funds at their respective offices.

Table 5.4: Demographic Characteristics of woreda educational experts

Characteristics	W1	W2	W3	W4	W5	W6	W7
Gender	M	M	M	M	M	F	M
Age	42	52	44	42	43	34	41
Education level	BA	BA	BA	BA	BA	BA	MA
Qualification	MAN	EDPM	GEO	EDPM	EDPM	MAN	EDPM
Total work experience	24	34	23	26	22	8	24
Work experience as education expert	8	26	14	9	14	3	13
Formal qualification in finance	NO	NO	NO	NO	NO	NO	NO

Key; W1-W7- Woreda 1-7, M-Male, F-Female, MA- Masters of art degree in education, BA- Bachelor of art degree in education, MAN- Management, GEO- Geography, EDPM- Educational planning and management

As clearly indicated at Table 5.4, males formed the majority of educational experts implying that females at the educational expert position were by far in the minority, necessitating special attention to achieve equality of females and males as required at ETP. All of the educational experts who gave their best responses to open-ended questionnaires were of medium age as ranged from 34 to 52. Except for woreda six educational experts, all have sufficient total as well as work experience as educational experts and were well qualified as the majority of them have bachelor's degrees in education and one has a master's degree in education. As a result, they were competent enough to provide effective and efficient information regarding school financial implementation. Regarding their qualification, four of the respondents were qualified in educational leadership and management and the other two were qualified in the field of management. All of them have the authority of budget administration at district office owing to their position of authority so that they have rich information regarding the

implementation of school funds but still, they have no formal qualification in finance.

Appendix H was used to collect demographic data about woreda education experts considered important to the study.

5.3.1.4 Woreda/town administration finance and economy office auditors

One auditor from each woreda/town administration finance and economy office, totalling seven auditors, was interviewed at their respective offices, since they were in charge of auditing school funds.

Table 5.5: Background of auditors

Characteristics	W1	W2	W3	W4	W5	W6	W7
Gender	M	M	M	M	M	M	M
Age	46	42	41	38	48	43	43
Education level	BS	BS	BS	BS	BS	BS	BS
Qualification	Be.Ad	Acc.	Acc.	Acc.	Acc	Acc	Acc
Total work experience	28	26	24	7	25	23	22
Work experience as financial auditor	16	20	14	7	14	14	13

Key: M-Male, BS-Bachelor of Science, Be.Ad- Business administration, Acc- Accounting

As shown at Table 5.5, practically all of the auditors interviewed were males, implying that the intended organisation at the research region will have a major task in promoting females to auditor position to attain gender equity among professional auditors. Seven auditors that provided audit information for the research region were mature enough, ranging in age from 38 to 48. All the responders had a bachelor's degree, and they have directly related fields of qualification with finance, such as accounting and business administration, making them competent candidates for auditing school financial concerns. Additionally, they have sufficient experience of auditing.

Appendix I depicts demographic data about woreda/city administration finance and economy office auditors considered important to the study.

5.3.1.5 Background of secondary school principals

Ten government secondary school principals were involved at open-ended questionnaires and their biographic information's were indicated in the following table.

Table 5.6. Background information of secondary school principals

Characteristics	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
Gender	M	M	M	M	M	M	M	M	M	M
Age	37	44	39	43	46	42	46	49	36	46
Edu, level	MA	MA	MA	MA	MSC	MSC	MA	MA	MSC	MA
Qualification	Bio	EDPM	EDPM	EDPM	GEO	CHE	EDPM	EDPM	BIO	EDPM
TWE	18	24	23	26	22	21	26	30	33	32
WESP	14	18	19	17	19	16	20	24	26	24
FQF	No	No	No	No	No	No	No	No	No	No

Key:TWE-Total work experience WESP-Work experience as school principal , FQF-Formal qualification in finance, M-Male, MA-Master of art degree, Msc-Master of science degree, Bio-Biology, EDPM-Educational planning and management, Geo- Geography, and Che- Chemistry

As indicated at Table 5.6, all principals participated in this study were males, which still reflects the current trend of government secondary schools at the study area needed special attention in order to promote females' expertise to leadership positions. Regarding their age, most of them were senior and younger people as their ages were from 37- 49 years. In addition, all most all of them were not novice principals as their work experience was from 18 – 33 years. From the total experiences of work of school principals, at least half were obtained as school principals and this shows that they had rich information about school

administration issues including financial management. In terms of official financial qualifications, all of them lacked formal financial qualifications, which is one of a case of mismanagement of school funds.

Appendix J was used to collect demographic data about government secondary school principals considered important to the study.

5.3.1.6 Background information of secondary school PTSA members

Altogether, 3-PTSA members from selected secondary schools were involved in FGI. From each school, three PTSA members who make up six members at each focus group were interviewed. As a result, a total of five focus group interviews were conducted with selected secondary school PTSA members. The following tables showed the gender of PTSA members.

Table 5.7: Background information of secondary school PTSA members

Schools	Sch. 1	Sch. 2	Sch.3	Sch.4	Sch.5	Sch. 6	Sch.7	Sch. 8	Sch. 9	Sch.10
Females	1	1	-	-	-	1	-	-	-	-
Males	2	2	3	3	3	2	3	3	3	3
Total	3	3	3	3	3	3	3	3	3	3

As indicated at Table 5.7, only at schools 1, 2, and 6, female PTSA members participated at the FGI but at other schools, no female PTSA members participated owing to domestic commitments as most people assumed that domestic activities belong to them. If these challenges continue, it would have an impact on women's engagement at the country's total economy, including education.

5.3.2 Discussion of findings from qualitative study

5.3.2.1 Allocation of school finance

A. DECENTRALISATION OF SCHOOL FUNDS

Decentralisation of school finance, as addressed at section 2.4 of this dissertation, is a method aimed at strengthening schools by transferring decision-making

authorities regarding financial management from the central level to the schools. That is, it is a method of ensuring that the SGB and the principal, as the school's leader, plan, manage, delegate, and control the school's funds in such a way that the school meets its objectives. The school can govern its accounting with at least two internal rules as a result of decentralisation: accounting rules and inventory check instructions. Internal controls may not be established if the school does not have certain internal norms. Furthermore, there is a high chance of inadequate and inaccurate management, as well as the unintentional use of the school's public and private financial resources. The internal control system is a set of procedures and methods designed to ensure that legality, transparency, efficiency, effectiveness, and economic management principles were followed. Internal auditing, which is related to internal control, provides an independent examination of financial management and control systems as well as advice to school leaders on how to improve their efficiency. There is a possibility that internal controls will not be set if a school does not have the aforementioned rules or acts. Furthermore, there is a high chance of inefficient and poor management, as well as the unintended use of public funds (Ashbaugh-Skaife, Collins, Kinney Jr, & LaFond, 2009: 1-43).

When asked about the impact of decentralisation of funds and its importance for spending school budget in accordance with schools goals and objectives, school principals and woreda education office experts have provided the following responses:

All woreda education office experts responded as follows:

Decentralising funds provided schools full authority, responsibility and management of school funds based on identified school priorities. In addition, it also has an impact of inclusion of needs specified by stakeholders during budgeting. As a result, it stimulates effective participation of stakeholders.

Principals from schools A, C, D and E

Decentralization assigns the primary role of decision-making to schools and school governing bodies, allowing for consultation and participation of all social actors interested in the long-term development of the community in which they operate on the one hand, and in the globalization of education on the other. It has also increased their purchasing power and efficiency, which has resulted in the timely supply of intended teaching-learning resources and stationery as well as under spending were kept to a minimum.

Principals from schools F, G, and J

In general, schools were permitted to purchase the supplies they require and no chance of unnecessary stationery purchased by the higher authority like it was done earlier.

Other principals from schools B, I and H responded that;

They were familiar with the concept of decentralisation, as well as its impact, but that it has increased their workload, as it making more difficult to lead teaching-learning process. They assumed that if the administration of school finance was provided for them as stated in decentralization, they would have to spend a lot of time for planning what to do with their funds, resulting in a significant increase in paperwork, and that this would distract them from their primary task of leading the teaching-learning process. Furthermore, they have had to deal with the fact that some of their staff members want some of the allocated budgets for their individual tasks, such as the department tasks they were assigned.

B. SOURCES OF SCHOOL FINANCE

The education system of Ethiopia can be wholly funded by a single level of government (national, regional, or local) or a mixture of two or more of these levels of government. Private funding is a significant source of school funding that supplements government-funding (Getange, Onkeo, & Orodho, 2014:14-23). In addition to central, regional, and local government funding, which is a domestic

source, external funding plays a significant role in supplying educational resources. These sources could be in the form of help, aid, or a loan. The phrase "aid" is frequently used to refer to specific sorts of loans, both financial and in kind, rather than all forms of assistance. Traditional loans to impoverished countries with low growth potential provide risk revenues, which frequently result in enormous defaults (Avery, & Turner, 2012: 165-92).

The Ethiopian ETP, which was promulgated in 1994, emphasises that funding education must be just, efficient, and suitable in order to promote equity and quality of education (MoE, 2002:6). Government, internal school revenue, commercial investors, community participation, and non-governmental organizations (NGOs) are all sources of funding (MoE, 2002:31-32). To verify the aforementioned statement, the following respondents (principals from schools A, B, C, F, G, J, and Woreda 1,2,3,6, and 7 educational experts) were asked and responded as follows:

Government secondary schools were funded from the government as the main source, the community and internal income of the school such as funds from the school garden, renting of the school hall for short training, parent's contributions, school club activities, evening classes, cost-sharing by the community, etc,

Other principals from schools D, E, H, I, and experts from woreda 4 and 5 responded that government secondary schools were solely funded by the government through school grants and block grants, as well as internal cash income from parents and the school community.

Principals from school H, and experts from woreda 4&5 responded that government schools were founded solely by the government as school grants and block grants, and their school communities were unaware to fund school as they assume that the schools belongs to the government.

C. WAYS OF ALLOCATION OF SCHOOL FUNDS

Various types of sources contribute to meeting the vast needs of schools, allowing schools to achieve their objectives successfully. Financial resource was one of the school's most pressing needs. From numerous resources at schools, financial resources were allocated to schools at various countries, of various types, and at various educational levels. It has been noticed that the methods for allocating finances for the education system differ depending on the structure of a country's government.

When asked about the techniques of allocating funds to government secondary schools, school principals, as the major financial officers as specified in the decentralization of school funds, and woreda education office specialists who were in charge of allocating funds to schools, supplied the following responses:

Educational experts from Woreda 1, 2, 4 and principals from schools A, B, D, E, G, H, I and J responded that:

The government block grant budget was allocated per number of students enrolled last year, which was 10 for 1-4, 15 for 5-8, 20 for 9-10 and 50 for 11-12 Ethiopian Birr as well as school grant which was allocated as 15 Birr for 1-4, 20 Birr for 5-8, 30 Birr for 9-10 and 65 Birr for 11-12. The main problem related to the allocation of funds was the time of allocation. At the Ethiopian education system, a single year of education was divided into three quarters related to the majority of educational tasks done in each category. June, July, August and the beginning of September as planning and preparation quarters in which schools were closed for teaching-learning process and students were on break but schools were on preparation such as renewing the school campus, learning rooms, staff, etc and on development of coming month educational plans. October, November, December, and January were the implementation quarters, during which all tasks planned during the school preparation period were on done, and February, March, May, and June were the evaluation quarters, during which all planned and implemented tasks were evaluated including formal

examinations of students,. In this regard, a large amount of budget was needed for preparation quarter. However, School funds were not allocated during this period from government, and most of the time government budget was allocated to schools during the evaluation quarter, resulting in school underperformance and mismanagement of school money. In addition to government subsidies, parents and the school community provided contributions for their chosen school if schools organised meetings with them and identify the school's requirements. During the meeting, the schools communicate what is expected from the communities and discuss the difficulties of schools with communities. Finally, the community determined their contributions and the type of aid they wish to provide, and if this contribution is in the form of money, which is collected with tax in a designated PV of the school with the assistance of KETB.

Educational experts from Woreda 3 & 4 and principals from schools C & F believed that:

The government and the school community were the primary sources of school funding, but that the government was not allocated the intended budget as anticipated due to the budget shortfall. In certain woredas, the government allocated 50per cent of the authorised budget to schools, while in others; no funds were allocated at all throughout the year. As a result, schools used internal sources from the community and parents as contribution, from students as cost-sharing in grades 11 and 12, evening classes in an urban area as study fees, various club activities as payment of recreation where there were game fields, from classroom renting at an urban area, from the school garden by purchasing of intended crops from the garden, and so on.

The government was once the primary source of school funding, but because Ethiopian government is currently experiencing financial difficulties; schools were increasingly turning to their own resources. In this case, school governing bodies with gentle influencing skills and who

effectively engage the school community at school issues have the best opportunity to fund their schools because those stakeholders strongly believe that the school belongs to them, and as a result, they effectively fund schools through contributions, cost-sharing, ploughing of school land, and employment of other techniques (educational experts from woreda 5 & 6).

All PTSA members at their focus group interview said the following:

We were not familiar with the processes of allocating school grants and block grants, but we were participating in the administration of the amount granted to our schools. In the instance of parent and community involvement, funds were donated to our schools by parents and community members as agreed at their meeting and were collected by KETB with tax.

D. FUND RAISING

A school embarks on fundraising campaigns, according to Ogakwu, (2009: 113), to guarantee that the budget efficiently addresses the school's objectives. According to Tsoetsi, van Wyk, & Lemmer (2008:385-400), a public SGB must adopt all reasonable measures within its means to augment the state's resources to improve educational quality. In this regard, it is critical that the school's fund raising activities become an integral component of their financial management.

The following responses were captured from respondents regarding fund raising in order to meet the school's enormous needs.

Principals from schools B, C, F, G, H, I, and J; Schools may use a variety of strategies to acquire funds to meet their enormous demands. Cost-sharing, drafting and delivering budget project proposals to various institutions/individuals, and calling and arranging meetings with parents and the school community, subscription fees for various athletic events were just a few examples.

Principals from schools A, D and E indicated that different schools have used different strategies to produce additional revenue to satisfy their school's needs. Leasing school facilities, giving night-time classes for kids particularly in urban

areas, renting schools for farming in rural areas, and holding fundraising festivals at schools were just a few of mechanisms of fund raising for schools.

PTSA members from all schools revealed that;

“Schools earn money from student admissions, farmland of the schools, the renting of classrooms and halls, and parental engagement. Furthermore, schools with effective school administration bodies, particularly school principals, were active at raising school funds, as result, additional revenue production was efficient and effective.”

5.3.2.2 Roles and responsibilities of school governing bodies

A. COMPOSITION OF SCHOOL GOVERNING BODIES AND THEIR RESPONSIBILITIES

Financial organisation includes actions like establishing organisational structures to handle various management duties, whether in the field of school administration or school finance accounting (Bischoff 1997: 92). To successfully manage school resources, these organisational structures frequently take the shape of school governing bodies/committees and/or sub-committees. The Ethiopian government recognised that one of the key challenges to achieving access, equity and quality in education was the lack of management and implementation competence of school governing bodies (MoE 2005:29). This is justified by the fact that SGBs at all levels fail to carry out the obligations that have been allocated to them.

Apart from its broad aim, this study aimed to ascertain how the schools organised their financial administrative bodies in terms of rules and regulations in order to administer school resources. To obtain information in this regard, school principals in their open-ended questionnaires and PTSA members in their focus group interviews responded as follows:

According to school grant and block grant administration guidelines stipulated by Ethiopian Ministry of Education, school administrative bodies responsible for the administration of school finance include the KETB, which is in charge of school grant administration, the PTSA, which is in charge of

block grant administration, and school principals, who were in charge of the administration of a total budget of the school (Principal C, D, E, F, H and I).

Principals from schools A, B, G, and J said:

School administrative bodies who were in charge of managing school finance include, school principals, selected PTSA members, chairperson of KETB, accountant, documentation experts, purchasing experts, and material inventory experts. In addition to those members, parents/community as owners of the school has full authority in the evaluation and monitoring of the implementation of school finance.

PTSA members from schools B, C, F, G, H, and I: *"Because we were unfamiliar with members of school financial administrative committee, we trust on information provided by our school principals and sign any papers and models prepared by our school principals when we were asked to do so."*

"Members of school financial committee includes principals, chairperson of KETB, treasures, financial officers, and PTSA," PTSA members from schools A, D, E, and J said.

B. Responsibilities of schools principals at managing school funds

School leaders, for example, play an important role in inspiring other stakeholders at school administration, particularly at financial management. As crucial criteria in evaluating current practices related to financial management, school leaders maintain a grasp of where the school has been. According to, Daniëls, Hondeghem, & Heystek, (2020:645-660), leadership is the process of motivating others to work hard to achieve important goals. An effective leader inspires others to work tirelessly in favour of the organisation's goals and objectives. A school principal must be innovative and visionary to foster collaboration and commitment between the school and the community, resulting in good school management and efficient use of school resources. By the effect of the school principal, parents understand and support the implementation of a clearly defined and generally agreed mission of the school (Lezotte, 2001:31). Unstable and dissatisfied staff,

bad attitudes toward academic work and discipline among students, an unhealthy school system or climate, and a lack of cooperation from parents or the community all result from a lack of well-structured leadership. This leads to the conclusion that school leadership has a direct and immediate impact on school financial accomplishment.

To verify the foregoing realities and to identify the major duties of school principals, the following participants were probed about this and responded as follows:

School principals in collaboration with other school governing bodies have the authority of leading school finance committees, assuring the correct constitution of the school finance committee, assuring of availability of intended models and vouchers for financial administration, identification, and prioritization of school needs for financial plans, Participating of all appropriate bodies in administration of school funds, planning of school budget based on identified needs, monitoring and evaluation of the performance of school funds, organizing a meeting of the school finance committee and leading the meeting, calling of all stakeholders for meeting in order to report financial performance of schools at least four times a year that is at each quarter, assuring of effective purchasing of intended stationeries and equipment for schools, assuring of effective and efficient material inventory at schools at least once a year, etc.(Principals from schools A, B, D, E, F, G, and J).

Principals from schools C, I and H said: *“School principals have the authority of writing and signing on bank cheques when necessary, conducting fair and transparent procurement, safeguarding school resources, securing more resources for the school, and so on”.*

Educational experts from woreda 2, 3, 5, and 7 said:

Major authority of a school principal was to lead and control all financial issues, to effectively and efficiently involve all intended stakeholders at a school needs identification, to prioritise identified school needs, to plan a

school budget based on identified needs, to monitor and evaluate financial performance, to raise additional funds for schools, and so on.

The main authorities of school principals were planning and provide training opportunities for stakeholders in order to fill skills gaps related to financial administration, establish a school financial administration committee when necessary, and create awareness for newly appointed members of those committees, and so on (Educational experts from woreda 1,4 and 6).

C. RESPONSIBILITIES OF PTSA

PTSA is a legal organisation of people who were elected to administer the schools and represent the school community (MoE, EELSCPG: 1994:28). A public school's PTSA is made up of four groups of people: 01 parent of the students at the school, 02 students, one female and one male chosen from the total school's students, 02 teachers, one male and one female chosen from the school's teachers, and up to 04 local community members, depending on the school's scope. Selected PTSA members work for three years in a row before being replaced by new members.

To verify the above truth and to identify the key authorities of PTSA at the administration of school funds, the following respondents were asked and responded as follows:

"We were appointed as representatives of parents, teachers, and students at a joint meeting of parents, teachers and students during the anticipated school years, and we were in charge of expressing allocated funds to our representatives, ensuring full participation of our representatives at school issues, mobilising the community, and raising funds to supplement school resources, organizing parents days twice a year and reporting school financial implementation to them, and ensuring effective execution of school financial plans in collaboration with other intended bodies"(PTSA members from schools B, D, and I).

We were appointed as representatives of parents, teachers, and students at the parent, teachers, and students meeting within the intended years of school, however, as result of our illiteracy, we were not read and write well, we rely on the information provided by our principals about any of our school's financial performance. We come and sign when our school principle calls us to sign in a certain model/vouches," PTSA members from schools A and J said.

PTSA members from schools G and E:

We were appointed as representatives of parents, teachers, and students at a collective meeting of parents, teachers, and students eight and nine years ago respectively, and we are still working now. In terms of our responsibilities, we arrived when our principal sends us a letter requesting to sign at vouches/models that our schools used to administer school funds at the half and end of the school year and signed at all vouchers/models provided for us because we have great faith at our school principals.

"We were appointed by our school principals as school PTSA members and he did this by writing a letter of request to us and we agreed up on it, we did not know our authority, but we signed still now at a position belongs to us when our principal intended to do so." PTSA members at schools C, F, and H said.

D. RESPONSIBILITIES OF KETB

The Keble Education and Training Board (KETB) is a constitutionally appointed organisation that controls the school's entire resource management. Based on the location where the schools situated, the number of members and composition of the board varies from schools to schools. At rural, the Keble administrator serves as chairperson of the board, the school headmaster serves as a member and secretary of the board, and two representatives from parents, two representatives from youth and women associations, and one representative from the Keble Teachers Association serve as the board, whereas in urban, the municipal administrator serves as chairperson, neighbouring Keble chairpersons serve as

members, and the others mentioned earlier were at the board. KETB at a school as a government and community representation is a key administrator of school funds. When questioned about KETB's role at school finance administration, principals in the research region responded as follows:

Principals from school B, G and C: KETB were made up of the Keble administrator as chairman of the board, the school headmaster as a member and secretary of the board, two parents' representatives, two youth and women's association's representatives, and one representative from the Keble Teachers Association as a member. KETB members were in charge of approving the school's annual plan and budget, follow up its implementation, developing mechanisms to boost internal incomes, conducting community awareness meeting at schools, supervising and controlling the school's financial implementation, coordinating and mobilising the community for financial and material contributions for school construction, maintenance, and expansion, and so on.

Principal from school I: KETB was a legally nominated body that oversees all schools at a Keble or municipal. The board was composed of eight members. These are the Keble (municipal) administrator as the chair of the board, the school principal as a member and secretary of the board, three representatives from the PTSA, two representatives from the youth and woman association, and one representative from the school's teachers association.

Principal from school A and D said:

The members of KETB vary depending on the location of the school; for example, in rural areas, the chair of KETB was the chief administrator of Keble where the school was located, whereas in urban areas, the chair of KETB was a municipal administrator, and other members included were the school principal as secretary, Keble women's and youth representatives as members, parent representatives as members, and representatives of the Keble teachers association as members. The board's goal was to bring the community together at a school catchment area and solve educational

challenges caused by a lack of funding, encourage community involvement and fund-raising through encouraging the communities around the schools. The board's tenure of office would be the same as that of the Keble council, which is five years long and can be extended if members perform well.

Only the Keble chairperson and the school principal as secretary were known as KETB members at school. KETBs were appointed based on political considerations rather than qualifications or experience, and as a result, they were unfamiliar with their tasks and obligations and were unable to carry out their roles properly (According to principals from school F).

Principal from School E and H said:

KETB and PTSA collaborate without a clear job definition. School boards play an important role at empowering communities to exercise their rights, obligations, and responsibilities in relation to the school's financial administration. They have a great power in participating in the school community and parents of students at planning, decision-making, budgeting, monitoring, evaluating, and supervising the application of allotted funds.

Principal from School J said:

KETB was made up of external stakeholders of the school, such as the Keble chief administrator/municipal administrator, parents and school community representatives, and youth association representatives. The school principle was in charge of budgeting school fund, and the budget document must be submitted to the school board for adoption, rejection, or modification. The school board was also ultimately responsible for evaluating how the money was spent at school. Similarly, through the Keble Education and Training Board, schools allow the community to engage at the financial management of schools. These individuals have the authority to monitor and supervise how schools use available resources.

E.RESPONSIBILITIES OF TREASURERS

The school financial treasurer is one of the important expertises for effective school financial administration. They are in charge of keeping financial and accounting records, implementing budgets, keeping track of transactions, and being able to handle statistical documents and cashes at the schools.

PTSA members in their focus group interview were asked about tasks and obligations of school treasurers, and they responded as follows:

A member of PTSA from school A as a treasure: *"I was appointed as school treasure from our school PTSA members and I have in charge of receiving all funds collected at school, made a financial summary at module 64, and deposit it into the appropriate bank."*

"We were assigned as school treasure at our schools, but principals of our schools handled all financial activities as they liked without participating us and then requested us to sign on a pre-prepared accounting records. As a result, we did not know our duties and authority as school financial treasure," said PTSA member from school B and C.

"Since our schools have legally recruited school financial treasure and he was in charge of collecting intended funds from various sources and accumulating them in the intended bank on time, collecting unpublished accounts to the chairperson on time for signature, handling tender CPO, receiving daily income in cash, check, and CPO by using intended income PV and depositing it at the intended bank on time, recording of daily income fund at income book and the outcome fund at the outcome book in order to balance the account, and also he was in charge of preparation of a report on financial implementation as well as supplying the necessary documentation for auditing", said PTSA members from school D and E.

"We were appointed as school financial treasure from our school PTSA members, and we were charged to sign on the check when our school principal calls us to do so and signed all pre-made financial documents once every quarter of a year as all pre-prepared documents of school

finance were provided for signing by our school principals," PTSA members from schools F and G said.

"Our school principal addressed a letter to me seeking to be a treasurer, and I agreed without knowing what my duties and responsibilities were. As a result, I have no awareness on my duties and responsibilities, and I have signed at all the financial documents of schools provided for me by our principals at the end of a year" said PTSA member from School H.

"Because our school does not have a legally appointed school finance committee, we and our school principal were known as a financial and school governing committee. As a result, we, as treasurers, and the school principal, as managers, were responsible for the administration of our school money, and no one else were involved" PTSA members from schools I and J.

F.RESPONSIBILITIES OF AN ACCOUNTANT AT SCHOOL

Under the supervision of school principals, accountants of schools were responsible for maintaining accurate financial records and transactions, maintaining school bank accounts, monitoring the budget, and processing public purchases and payments at the school level. At Ethiopian education system, government secondary schools have a position to recruit accountants rather than appointed either from PTSA/KETB, community and parents. During recruiting, their duties and responsibilities were clearly stipulated at the letter of recruiting.

School principals were asked about the existence or absence of accountants as well as their responsibilities in administration of school funds, and they responded as follows:

There was no legally recruited expertise of financial accountants at schools other than those appointed from PTSA and KETB, and schools did all financial concerns with those appointed bodies. As a result, they were not familiar with the specified duties and responsibilities of accountants. Responded by principals of schools A, B, and C

At schools, no legally recruited school financial accountants since woreda education offices rationalized that there was a budget shortage in order to recruit an accountant to schools. As a result, the school principals, PTSA, and KETB were in charge of all financial matters. Principals from schools F, E, and I said.

Accountants as the main financial officers were recruited from the government of woreda education offices, and they were in charge of issuing claim forms to effect payment to an intended individuals based on approval of budget availability, reconciliation of income and expenditure on designed form as income and expenditure statements were provided, submitting of finalised income and payment vouchers to documentation room, doing a daily inventory of budget, vouchers/models and its submission to the appropriate authorisation, recording of collected incomes and expenditures data on the intended financial legacy and its management, and so forth.(Principals of school D, H G and J)

G. RESPONSIBILITIES OF PURCHASER

The purchasers at school were one of the required professionals who were in charge of the acquisition of required goods, services and equipment utilised for the smooth functioning of an organisation. Purchasers were in charge of procuring the correct material, from the right place, at the right time, in the right quantity, and at the right price in general" (Aparna, Owalekar & Bhatt, R., 2008: p.91). One of a best criterion that secondary schools must fulfil at Ethiopian education system was recruiting purchaser at secondary schools to make the purchasing process effective and efficient.

To determine whether secondary schools in the study area have legally recruited purchasers and, if it is so, to identify their duties and responsibilities for effective financial administration, the following participants were asked and responded as follows:

Schools did not have a legally recruited purchaser, but required purchasers were appointed from PTSA members and they were in charge of just

acquiring required equipment as intended. (Principals from schools F, G, and I)

Principals from schools C and E responded as follows:

Our schools have effective purchasers who were responsible for identifying purchase needs, identifying potential suppliers, conducting market studies for important materials, negotiating with potential suppliers, issuing purchase orders, administering purchase contracts, and resolving related problems, keeping track of a variety of purchase records and analysing proposals, as well as ensuring that the organisation had an uninterrupted supply of resources, supplies, and services, maintaining adequate quality standards, finding or developing competent vendors, standardizing where possible the items purchased, purchasing required items and services at the lowest ultimate price, achieving harmonious and productive working relationships with other departments within the organisation, and achieving purchasing objectives with the lowest possible administrative costs.

According to principals from schools A, B, D, H, and J: *“There were no officially recruited purchasers at schools, as result, schools designated one teacher as a purchaser who were members of school PTSA and charged with purchasing all intended equipment in partnership with other school governing bodies.”*

H. RESPONSIBILITIES OF ASSET MANAGEMENT EXPERT

To implement school funding effectively and efficiently, school properties must be managed effectively and efficiently, and school asset management experts were in charge of doing so. School asset management experts were responsible for keeping track of goods and supplies at a store or warehouse, as well as managing orders for sales or production. Signing off on shipments, controlling the number of available products, and placing orders for more inventories based on demand were all additional responsibilities.

The following participants were asked to describe whether or not their schools have legally appointed asset management experts, and if so, what their possible tasks and obligations were, and they responded as follows:

Principals from schools A, B, D, E, F, I and J said:

Non-employed educators from Keble were appointed as asset management experts at schools. As a result, they were not knowledgeable at duties and responsibilities of school asset management, and they simply do material inventory within the time framesets.

Principals from schools C, G and H: They have an authorised asset management expert who was in charge of monitoring and maintaining current inventory levels; processing purchasing orders as needed; tracking orders and investigating problems, recording purchases, maintaining the database, performing a physical inventory count, and reconciling actual stock count to computer-generated report.

I. RESPONSIBILITIES OF DOCUMENTATION EXPERTS AT SCHOOLS

All secondary schools in the study area have a standard of hiring documentation experts to appropriately handle school financial documents. In their open-ended questionnaires, secondary school principals were asked about the presence or absence of documentation experts at their respective schools, their duties and responsibilities, and how documentation was handled at their respective schools, and they responded as follows:

Principals from schools C, G, and I said: *“They did not have a legally hired documentation expert, and that all financial documents were at the hands of the school accountant.”*

“The school treasurers, who were appointed from PTSA, were responsible for handling of all school financial documents.” Said principals from schools A, B, D, and F

Principals from schools E, H, and J said:

They did not have a documentation expert. As a result, school principals were given permission to handle school's financial documents and kept any

documents related to school financial administration at their offices since they were responsible for the school's inefficient administration of school funds.

5.3.2.3 Capacitating building for school financial administrators

A. FOLLOW-UP AND SUPPORT FROM INTENDED BODIES.

Follow-up and support from intended bodies were critical in identifying the shortcomings of school administrative bodies that impede effective and efficient management of school funds and in order to provide support to fill such gaps. As a result, to develop their school administration skills, school governing bodies required follow-up and support from appropriate entities.

The following participants were asked about follow-up and support provided for SGBs and they provided the following responses:

"Using an established checklist, we have offered support at least once per quarter of the year. We dealt with general issues of financial administration during our follow-up and support, but specific issues were dealt with by the auditor of the woreda distract finance and economy office during auditing time. We were only able to visit a few schools during our follow-up since the number of schools at our zone was so high, and the number of zonal higher educational experts who could provide follows up and support to schools was so limited." Said zonal education department higher experts.

According to Educational experts from distract 3, 4, 6, and 5:

Secondary schools were visited and followed once a month by district educational experts. However, regarding to school finance administration, they have no clear understanding of the norms and regulations. As a result, during their support and follow-up, they dealt with the teaching-learning process rather than financial issues.

Educational experts from district 1, 2 and 7: Owing to a budget deficit at the district office, woreda educational experts were unable to provide the intended support and follow up to schools, as transportation and other issues require money to

approach schools to provide support and follow-up. As a result, secondary schools were supported and followed at least twice a year.

B. TRAINING OPPORTUNITIES FOR FINANCIAL ADMINISTRATIVE BODIES

The duties, obligations and roles of school administrative bodies have grown more vast and difficult in many nations throughout the world, including Ethiopia, and particular competences and abilities have been necessary to successfully and efficiently manage school funds (Bush, 2020:1-208). The intended abilities were contingent on the SGBs' abilities, knowledge and experience.

Training has a significant impact on school administration, especially school finance management. SGBs must have minimum skills at school financial administration to manage school funds effectively and efficiently, and training was critical to equip such competences. As a result, it is evident that SGB training is a major priority, as it provides the confidence, knowledge and abilities needed to carry out their different roles and obligations effectively and efficiently. Because training was not the main focus of this study, school principals were mainly questioned about their ability to manage school funds effectively and efficiently. In this regard, school principals were asked if there were any training opportunities available to them to fill the skills and competency gaps and their responses were captured. Similarly, when asked if they have offered training chances for intended school financial administrative bodies, woreda educational experts and zonal education department higher experts responded as follows:

Principals from schools A, B, D, E, F, G, H, and I said:

School principals were appointed to their school management positions based on education-related services, experiences and qualifications rather than financial management experience without prior training at school financial administration. Furthermore, other financial administrative bodies at secondary schools were appointed from non-trained PTSA and KETB, resulting in both groups lacking the requisite financial management abilities. Training was required to fill such a deficit, but they did not have the option to receive training from district educational office or any other intended

bodies. Even at the school level, there were no training possibilities due to a budget deficit.

Principals from schools J and C said:

All of secondary school financial administrative bodies lacked the necessary ability in order to manage school funds effectively and efficiently since they lacked prior experience and understanding in this area. As a result, training was necessary to overcome these gaps, but the training provided by woreda educational offices or other targeted bodies were not directly related to school finance management, rather to school administration in general.

Educational experts from woreda 1, 4 and 7 said:

For the last three years, we have not provided training for school administrative bodies due to budget deficits, but non-governmental organisations have provided training, with focusing solely on the teaching-learning process rather than school financial administration.

School financial administrative bodies were appointed to their positions without prior knowledge of financial administration; so, training was very important to make them effective and essential in their financial administration. Furthermore, data obtained from follow and support to schools revealed such truth, but no training was provided to fulfil such gaps. Through yearly auditing, woreda education offices ensure the effectiveness of the school fund administration, without taking into account the knowledge and experience of school financial administrative bodies: Said by educational experts from woreda 2, 5 and 6.

Educational expert from woreda 3 said:

Secondary school financial administrative bodies were appointed to their positions of administration either by appointment from PTSA and KETB or legally recruited from woreda education offices, but as evidenced by our follow-up and support, they all lacked the necessary experience and skills to manage their school funds effectively and efficiently. As a result, our

education office provided brief financial administration training. However, they still have a significant gap because the training supplied was ineffective in fulfilling the gap. Furthermore, there was high turnover of those members who were appointed from KETB, resulting in new people being appointed to school governing bodies. As result, training provided once did not fully cover the gaps rather it needs periodic providing of training.

5.3.2.4 Monitoring and evaluation of school funds

A. MONITORING AND CONTROL OF SCHOOL FUNDS ADMINISTRATION

Monitoring and control of school money, according to Mestry & Naidoo (2009:110), entail periodical inspections of expenditure against the budgeted amount. It is a critical activity at the school's financial management because it allows both the SGBs and the school's financial administrative bodies to take remedial action if real revenue and expenditure differ significantly from the expected income and expenditure in the budget. According to Mestry & Naidoo (2009:110), if monitoring and control functions are frequently disregarded, resulting in either overspending or under spending, and as a result, school goals as outlined in the school mission and vision were put on hold. In other words, if funds were not monitored and controlled, it will almost surely be mismanaged, a risk that all institutions must aim to avoid at all costs.

Control measures should be implemented in respect of budgeting, expenditure, receipts, bank reconciliations, and school funds (Kruger 2011:224). As the situation differs from school-to-school, each school was free to develop its own mechanisms for monitoring and controlling school funds. Monitoring and controlling were aimed at protecting school funds from misuse, fraud and theft by those entrusted to handle such funds. At schools, there was an internal and external control system to manage school funds effectively and efficiently. SGBs appointed an individual, for example, school treasure to conduct monitoring at schools, which is said to be internal monitoring, and the school funds were monitored by legally authorised expertise through auditing which is said to be external monitoring.

The following participants were asked about how monitoring and controlling processes were done at schools and principals from schools A, B, and I said:

There was no internal auditing system since they assumed that all incomes and expenditures were in line with what they agreed to at the school's annual budget plan approval meeting. External auditing was conducted once a year, at the conclusion of the year, to assess the school's annual performance.

Principals from schools C, H and J:

There were no legally authorized recruited financial experts at schools, and all financial administrative bodies except school principals were appointed from school PTSA and KETB, as a result, they did not come to schools as intended to do all financial tasks in order to make its implementation effective and efficient. As a result, all financial activities have been delegated to school principals, causing them to become overburdened. Because school principals were overworked, they have no time to keep track of school funds internally. Furthermore, from 2019 to 2021, there was no external auditing from woreda finance and economy offices.

Principals from schools D and E:

School principals were accountable for monitoring all school funds as chief accounting officers, but instead of timely controlling and monitoring the financial transactions of the schools, they just follow revenue and spending. External auditing by the woreda finance and economy offices was performed once between 2019 and 2021.

Principals from schools F and G said:

Each quarter, all financial chore were examined at a meeting of the school governing bodies, and no one was charged as school financial monitoring expertise because their school have no legally appointed expertise of monitoring. School principals were required to submit all financial records utilised throughout the school year to woreda finance and economy office at

the end of the school year, and they were given approval of submission. In addition to this, for the past three years, there was no external audit by the woreda or other intended bodies.

B. MODELS, VOUCHERS AND GUIDELINES RELATED TO SCHOOL FINANCE AND RECORD KEEPING ADMINISTRATION

One of the key objectives of the SGB, according to Doussy & Doussy (2014:27-35.) was to keep a written record of everything that had to do with the school's money or property. This means that all funds received by the school must be recorded, written into financial statements, or entered into the computer. There must be an asset register in which all of the school's property were listed in a written document known as a school resource inventory, which is completed once a year by each school. This will include a list of all of the items that the school have.

Any material property (bought, donated, or supplied by the school, district, community, or others) should, in principle, be accepted using a valid receipt (ELOCPFG.2002:53-83). This is also true for materials that are being sent out. The major models that help to receive and pass materials to an employee at school were Model 19, which is used when materials submitted to a store, model 20 which is used to request to withdraw materials from store, model 21 used to give an approval for a requested materials, model 22 helps to withdraw materials from a store, model 64- *was used to summarize all incomes collected and to deliver it to the school treasurer, PV - for collecting incomes, and JV- for spending money for the intended purpose.*

SGBs, usually the head of the school as the "accounting officer", have overall responsibility for the control of school materials and money. Taking the foregoing realities into account, school principals as major accounting officers were asked to identify essential models and vouchers utilised at schools, and they responded as follows:

Principals from schools C, E, and J said: *"In order to properly manage school funds and materials, secondary schools employed PV for collecting incomes, JV*

for spending money for the intended purpose, and Model 19 for submitting goods to storage.”

Principals from schools F, I, and D: PV, JV, and Model-64 were used at schools, and other models and vouchers were unfamiliar since SGBs were not instructed on use of such documents.

Principals from schools A, B, G and H said:

Secondary schools were familiar with PV for collecting income and JV for spending money for the intended purpose, but other vouchers and models were not in use because school financial administrators' bodies, with the exception of school principals, were all appointed from PTSA and KETB, and they lacked the skills and experience to use them effectively and efficiently.

C. CASH MANAGEMENT

The difference between the amount of Birr's that came in and the number that went out is known as cash flow (Westerfield & Firer 2001:30). A school's cash resources include money, such as coins and notes, as well as negotiable instruments like cheques and postal orders, as well as funds kept at banks. According to Bisschoff & Mestry (2007: 168), for effective cash management at schools, SGB, especially school principal as a major financial officer, must receive regular reports on the cash flow position on a monthly basis, unexpected and sudden changes in the cash flow and the precautionary balances and projections of the expected cash requirements and the cash flow. Ntim, Evans, & Anthony, (2014: 30-40) suggest currency and petty cash handling guidelines. For the collection of cash payments, schools must have agreed-upon regulations and procedures. There must be a person in charge, as well as processes for providing receipts and keeping track of money. As a result, money handling and banking security must be established and monitored.

The following participants were asked to provide information on cash management to ensure effective and efficient school financial management, and they responded as follows:

Principals from schools D and E said: *“To ensure financial management at schools, school principals got a quarterly cash balance report from treasure and verified that income and expenditure were in balance.”*

Principals from schools A, C, H, F, and I said: *“Assuring cash flow between incomes and expenditures was done during the annual auditing of the school fund.”*

Principals from Schools B, G and J said: *“No one can do a cash flow balance at schools on a regular basis, so schools rely on the bank’s cash statement, which indicates the overall balance of the schools money.”*

D. BUDGETING

A budget, according to Van Deventer & Kruger (2005:237), is a management instrument or mechanism that allows the management team and the school government team to estimate and plan, as well as use, coordinate, monitor and assess the school's financial resources. According to Brimley & Rulon (2008:294), a budget is a fiscal plan that includes at least four elements: planning, receiving funds, spending funds, and evaluating results—all of which were completed within the confines of a predetermined time frame. Budgeting is therefore defining priorities and needs, as well as receiving and spending funds over a specific time frame, usually a year for schools.

The school year budget outlines the school's projected revenue and expenses for the coming fiscal year. In the case of preparing a school year budget, the SGB must state sub-items and their total values that make up the overall income for the school, while the spending side of the budget is broken down into numerous items on which the money is expected to be spent in that year. By prioritising provided revenue and expenditure items, all income and expenditure sides from targeted stakeholders and departments were examined.

At Ethiopian school system, the school's financial committee, which serves as the backbone of the SGB, begins the budgeting process in the third term of the year, which runs from July to September. To ensure that the budget has a communal ownership, the finance committee interacts with all of the stakeholders who will be involved in its implementation. As a result, the finance committee received proposals from all targeted stakeholders and departments for inclusion in the budget plan. The finance committee prepares a budget plan based on the presented proposal and offers the draft budget to the entire SGB for further consideration. When the SGB satisfied that the draft budget plan includes all expected revenues and expenditures, that plan was presented to the general parents' meeting for approval. In the first term of the year, a general parent meeting was normally scheduled towards the end of September to discuss and approve the budget. The draft budget was adopted and approved by parents at this meeting, and it will now become an official school budget plan that will be executed by all stakeholders.

With this in mind, the researcher enquired of school principals, who were major actor at school financial management, and PTSA members, who have major authority at involving parents and the school community at school issues, about the budgeting process at secondary schools, and received the following responses:

Principals from schools C, J, F, H, I and G said: *“At the beginning of October, the school principal develops the school budget and calls a meeting of the school governing bodies for further consideration and approval, after which it is implemented as a school budget plan.”*

Principals from schools A and B: *“In partnership with the school principal, one teacher who is a member of the PTSA as a financial accountant writes a budget plan, which is then elaborated and adopted by the school governing bodies, and then used as a school budget plan for the entire year.”*

Principals from schools D and E said:

Based on last year's incomes and expenditures, the school budget was drafted by the school principal and one financial accountant who was legally recruited at schools and the school governing bodies in their meeting commented on it and called parents to approve the plan. Parents called at the end of September to endorse the budget plan for approval.

"We were called to comment on the drafted school budget plan already prepared by our school principal and one PTSA member. Furthermore, we were unsure if the proposed budget was authorized by the school community or other intended partners for joint execution," PTSA members from school C and J said.

"We didn't know who were in charge of developing school budget in reality but at our schools, a teacher from PTSA and school principal developed school budget and called us for approval at a specific period," PTSA members from schools A, and B said.

At our school, there was no independent specific financial plan. However, at the beginning of the school year, the school principal prepared a one-year school improvement plan that incorporates school financial issues within it. After that, we called and discussed on the plan and provided feedback for future improvement. At the start of the school year, the prepared school plan was presented to parents' meetings for mutual execution, and opinions were taken to modify the already produced plan. As a result, we were unfamiliar with the formulation and approval of specific school finance plans, Said PTSA members from schools F, H, G and I:

"School principals and school financial treasures designed school budget which was approved by us", PTSA members from schools D and E said.

Higher education experts from the zonal education department said:

At few secondary schools, school principal with selected teachers who were member of school governing bodies were ultimately responsible for drawing up the school budget. In addition, school principal as core financial manager

was also responsible in providing guidance and advice to school governing bodies during implementation of school funds. In most secondary schools, the school principal prepared a school budget plan and convenes school governing bodies in order to approve it before it is implemented. Furthermore, no documentation demonstrating prior need identification and engagement of targeted stakeholders for submitting of their proposal for inclusion in the school budget plan, as well as no argument at schools for when school budget plans were drawn up.

E.REPORTING

Ntsele(2014:) defines reporting as the process of delivering information to people or offices that can use it for organisational purposes. Such organisational issues at the schools were related to school management in general and school financial administration in particular. According to Safkaur, Afiah, Poulus, & Dahlan(2019: p.277), there were two types of financial reporting. These are internal reports for individuals in charge at schools, as well as a report for the government and other interested parties to describe the financial status of the system in relation to educational goals, and it is the final procedure of accounting and auditing.

At the planning and implementation stage of school funding, reporting is one means of controlling financial mismanagement by providing information to all intended parties. According to Campher et al. (2003:41), a budget must be regulated in order to have value and be effective as a financial management instrument. Budget control includes comparison between the amount budgeted and the results achieved, analysing and interpretation of discrepancies, auditing and calculations, accounting and reporting, and implementation of corrective measures.

Accountability refers to the process by which public sector organisations and individuals are held accountable by their clients and their own actions. Furthermore, accountability entails the obligation to respond for the authority granted. At the educational system, accountability is achieved through various techniques of reporting to all stakeholders.

When asked about reporting of school funds administration to stakeholder, school principals and PTSA members responded as follows:

Principals from schools A, E and J said: *“Financial performance of schools was only reported to woreda education offices once a year, at the end of the school year.”*

Principals from schools B, and G:

“At the end of each semester, parents and community members were requested for meeting and then discussed on the general school plan implementation report, which included the general, school financial plan implementation, and then school principals delivered report to world education offices.”

Principals from schools C, E and F said:

School principals, in collaboration with school government bodies, called parents' meetings at least twice a year and made reports on the school funds utilisation in order to create mutual accountability of stakeholders, and annual school reports were submitted to woreda distract office at the end of the third quarter.

Principals from schools D, H and I said:

School financial committees were in charge of reporting school financial issues to intended bodies; as a result, they submit a quarterly report on school financial implementation to school governing bodies, who assessed the school financial plan implementation on a quarterly basis. School governing bodies presented a financial report to parents twice a year that is at the end of semesters one and two. School governing bodies provide a written report to woreda education offices at the conclusion of the school year.

Our schools called all the parents during the approval meeting of the school budget that is at the end of September, and parents were discussed on the prepared budget and approved it for implementation. Aside from that,

parents were contacted at least two times during the year to assess and manage school funds. School budget report statements were given to woreda education offices at the end of third quarter. PTSA members from schools C, D, E, F, I and H said.

"We advertised to parents through their children inviting them to come to school to hear the status on the use of school finances at the conclusion of each semester, which is at January and May," PTSA members from schools B, and G said.

"We came to school when the school principal phoned to discuss on school general performance, but we did not discuss and submitted a report to any designated bodies about school financial issues other than woreda education offices," said PTSA member from schools A, E and J.

5.3.2.5 Promising practices regarding school financial management

Financial management is critical for organisational existence and success. To attain our school objectives, we must plan, organise, control, and monitor our school financial resources. To ensure our schools' sustainability and growth, we must adopt promising financial management practices which were sound and fit with intended objectives. A promising practice is a standard or set of principles that, when followed, are known to create positive results. Best practices are guidelines for completing a task or configuring a system. Strict best practice requirements may be established by a governing body or by an organisation's internal policies. Furthermore, when applied to a certain context or setting, a best practice is a strategy, method, process, activity, incentive, or reward that common wisdom judges as more effective at attaining a specific end than any other technique, method, process, etc.

School principals were asked about promising practices which lead for effective and efficient utilisation of school funds and this is what they said:

Principals from schools A, D, and F: *"PTSA and KETB commitment to manage school funds and developing appropriate performance and cost-efficiency*

measures for each activity were the finest strategies for effective and efficient school finance management.”

Principals from schools B, C, and H said: *“Schools defined and defended their priorities, aims, objectives, and other measures for efficient school financial management, alignment of all school expenditures with needs gathered from intended stakeholders and prioritisation were some of promising practices for effective financial management.”*

Principal from school E and : Effective budgeting, monitoring, control, and reporting school financial performance timely for intended stakeholders were some of the promising practices for school effectiveness to ensure that financial plans were met, loss and waste were reduced, and safeguards against fraudulent practices were strong.

Principal from School G said:

At Ethiopian education system, the minimum standard for secondary schools allowed at least four experts to be recruited for effective financial management at schools. As result, recruiting all intended school financial expertise for school is one of a promising practice for effective and efficient management of school funds.

Principals from school I said:

Schools where the school mission, vision, general plan, and specific financial plans were clear, attainable, and agreed upon by all stakeholders as result of discussion among all stakeholders, and they had a shared agreement to implement the plan were effective and efficient at over all activities. This is one of the most effective methods for school financial implementation as promising practice.

Principals from school J said:

The school which has a well-defined procedure that is well-documented and easily accessible to all stakeholders was effective and efficient in management of school funds. As a result, every process, system and

decision should be made transparent and made effective and efficient management of school funds as promising practice.

5.2.3.6 Challenges related to management of school funds

According to Mestry (2004:129), government organisations, including schools, must guarantee that suitable policies and procedures are in place for the effective, efficient and cost-effective management of their funds. Mestry (2004:128) notes that efficient financial resource management is a critical duty for head teachers, since principals must keep track of various types of school accounts and records, as well as make the best use of finances for the benefit of students. Institutions cannot efficiently carry out their defined functions without enough financial resources. Schools must use available funds for purchasing the necessary teaching and learning apparatus and equipment. For school organisations to achieve their mission, vision and planned activities, adequate money and competent management of its implementation were critical.

School administrators and other SGBs faced a variety of obstacles that hampered effective and efficient use of school funding. The difficulties could be related either to financial planning, financial reports, financial controls, stakeholder participation in the administration of school money, and so on. Secondary school principals were asked the issues that affect the effective and efficient management of school funds, and they responded as follows:

Principals from schools I, H, and C: *“The major challenges faced by secondary schools in managing their funds were low stakeholder participation, late allocation of intended budget, lack of adequate skilled and experienced manpower, and lack of training.”*

Lack of intended models and vouchers, less or no allocation of intended funds from district offices, budget deficit at schools, low controlling system of school incomes and expenditures, improper utilisation of school financial resources, and lack of timely monitoring and auditing of school funds were some of the challenges that impede school financial implementation at schools, according to principals from schools B, D, and F.

Principals from schools A and E said:

No timely allocation of school funds from distract offices, less engagement of school administrative bodies, lack of participation of all intended stakeholders at the planning and implementation of all school activities, and lack of a teamwork approach among KETB, PTSA, school principals, and other intended stakeholders are just a few of challenges to administer school funds effectively and efficiently.

Principals from schools G and J said:

A number of challenges obstacles school governing bodies in order to manage school funds efficiently. Among others, absence of practice of purchasing according to the guidelines, violation of rules and regulations by the school finance committee, absence of follow up and support from internally and externally intended administrative bodies and experts, inadequacy, and incompetence of accountants, treasures, documentation experts etc, lack of effective measures taken after the problem happen, lack of effective fundraising strategies to supplement school funds, poor financial control are the main ones.

5.3.2.7 Impact of COVID-19 in management of school funds

A.TRENDS TO APPROACH THE EFFECT OF COVID-19

COVID-19 pandemic wreaked havoc on the world's institutions. Although it primarily affects public health, it is already having an impact on schooling (Seshaiyer & McNeely, 2020:443-453). At most OECD and partner countries, this crisis has resulted in countrywide school closures, exposing major flaws and disparities in the educational system. Financial shortcomings in Ethiopian schools were the most serious of the country's education system's flaws. The researcher examined trends, effects and parallel opportunities of COVID-19 at the study area's education system to discover such financial shortages.

When asked about the tendency of secondary schools aiming to replicate COVID-19's effect on education system, the zonal education department head and zonal educational higher specialists responded as follows:

Ethiopia's government has demonstrated its commitment by moving quickly and decisively to prevent the COVID-19 epidemic before it can cause substantial harm to the public by enacting rigorous Public Health and Social Measures. Since January 2020, Ethiopia has been preparing for the COVID-19 pandemic by implementing key activities such as surveillance and contact tracing, identification and testing of suspected cases, management of confirmed cases, risk communication and community education, expansion of testing capacity, deployment of surge staff, training health professionals, and procurement and distribution of essential medical supplies and equipment across the country. A variety of steps, including a temporary restriction on gatherings, school closures, and obligatory quarantine for overseas travellers were enacted shortly after the first confirmed COVID-19 case was found in Ethiopia on March 13, 2020. Over 26 million Ethiopian pupils were forced to stay at home due to school closures, which have resulted in less contact between youngsters and certain groups of adults. Good experiences of preventive measures that have been put in place and can be sustained efficiently; existing experience in multi-sectoral collaboration; the possibility of slow epidemic spread seen primarily in Africa; and overall trends of COVID-19 infection in children that generally cause mild disease and less serious illness can be taken as enabling conditions to reopen schools after they were closed several months. Reopening schools, on the other hand, must be done carefully and in a way that reduces the possibility of COVID-19 spreading across school populations. In accordance with this, the Ethiopian Ministry of Health, Ethiopian Public Health Institute, and Ethiopian Ministry of Education have prepared a document to advise teachers, healthcare workers, students, parents, school administrative staff, and school communities as a whole on key measures to prevent the spread of COVID-19 in schools, as well as

measures to take if and when cases do occur. The woreda's and schools' activities all followed the central government's trends.

Educational professionals from woreda 3, 4, 6, and 7 reacted as follows:

COVID-19 preparedness and response actions in Ethiopia began before the outbreak was designated a Public Health Emergency of International Concern (PHEIC) on January 30th, 2020, and before it was confirmed as meeting pandemic criteria on March 11th, 2020. After the first laboratory-confirmed COVID-19 case was reported in Ethiopia on March 13th, multiple steps, including school closures, were implemented to contain the disease's spread. Closing schools reduced contact between students and adults (teachers and parents) in the case of COVID-19 transmission. However, given some existing evidence that suggests children may not be major drivers of the infection, its impact may be smaller than other measures such as wearing masks or frequent hand washing. In Ethiopia, over 26 million students have been forced to stay at home due to school closures, and while no systematic studies have been conducted on this, it is reasonable to assume that contact between students and certain groups of adults has decreased, which has implications for disease transmission. Vacant schools and universities were converted into quarantine sites once schools were closed. Thousands of returns have been accommodated at these facilities, which have also aided public health capacity near border towns where quarantine infrastructure was lacking.

Educational experts from woreda 1, 2, and 5 responded as follows:

No country was safe from the COVID-19 epidemic, whether directly or indirectly. Ethiopia is thus on the verge of becoming infected. The first case was discovered on March 13, 2020, from a foreigner, a Japanese person who arrived in Ethiopia from Burkina Faso on March 4, 2020. Following that, the number of instances gradually climbed. The Ethiopian government has been taken all necessary precautions to avoid any potential viral concerns. Ethiopia's government has announced schools closer at the beginning

March 16, 2020. Despite their important efforts to lowering COVID-19 transmission, school closures have had its own detrimental socioeconomic implications. This affects the most vulnerable and underprivileged students and their families the most. Loss of learning and skills, as well as psychosocial effects on families and children, were some of the negative consequences. Furthermore, disruptions in school food programs and the resulting lack of adequate nutrition, as well as an increase in Sexual and Gender Based Violence (SGBV) and child marriage, have all been documented to varied degrees. Following Nigeria, Ethiopia has the largest population in Sub-Saharan Africa, with a projected population of more than 110 million by 2020. The number of students enrolled in schools is also among the highest in the region. However, after the government learned about COVID-19's terrible influence in Asian and European countries, a large number of children have been suspended from school since March 2020. School closures are a global problem, however unlike in other nations; Ethiopian kids have no access to online, television, or radio for months. Students at all levels have been disconnected from their study for nearly a month since the closure, and alternative learning techniques have never been used. In both public and private institutions, school leaders, principals, teachers, supervisors, support staff, and the entire community become idle. Leaving behind lagging education at all levels has a twofold negative impact on Ethiopia's economy. WHO and UNICEF have appealed for schools in Africa to reopen safely while also taking action to prevent the virus from spreading, citing the aforementioned repercussions of the protracted education disruption. Children appear to be less frequently recorded as cases around the world, and even when they do, their illnesses are usually minor. Children and adolescents up to the age of 18 years old account for roughly 8.5 per cent of reported infections, according to WHO data from early October 2020, although accounting for 29 per cent of the global population. Children and teens under the age of 25 account for almost 30per cent of all COVID-19 cases in Ethiopia. In addition, an

antibody survey conducted in major Ethiopian cities revealed that the seroprevalence in this age group ranged from 2.5 per cent to 4.5 per cent. When it comes to whether the risk of infection differs between children and adults, some studies have found that children under the age of 18 are less likely (between one-third and half as probable) than adults to get the virus. On the other hand, with regards to the ability of children to infect others, despite observations earlier in the pandemic which seemed to point towards children being less likely to infect others once infected, recent evidence shows that children do indeed transmit the infection to others and once infected they are not any less infectious than adults. As a result, even though children are less likely to acquire a serious sickness, they can spread the infection to their families and schools, possibly exposing high-risk people to the disease. As a result, the safe reopening of schools must include all of the aforementioned alternatives. The decision to reopen schools should be based on several factors, according to WHO, UNICEF, and the International Federation of Red Cross guidance, including that time knowledge of COVID-19 transmission and severity among children, local situation and COVID-19 epidemiology where schools were located, and school settings and ability to maintain COVID-19 prevention and control measures. To ensure the safe reopening of schools, the Ethiopian government had issued a directive that COVID-19 preventative and control measures be applied in schools. How well schools comply with those steps will decide how safely they can reopen their doors to children.

Principals from schools A, F, G, H and J responded as follows:

To combat the COVID-19 pandemic, a committee was formed to oversee the implementation of COVID-19 prevention and control measures at schools, based on woreda education office guidelines. School principals, Health Extension Workers (HEWs), health workers from health institutions near schools, representatives from Parents-Teachers Associations/Committees, volunteers, and other community leaders make up the committee that was chaired by the Keble administrator. This

committee was crucial in ensuring that schools in the individual Keble's met the basic requirements to reopen safely, as well as promoting the use of COVID-19 prevention and control methods at schools. The committee was also responsible to motivate communities to participate in activities such as school renovation and cleaning, as well as guaranteeing that school-aged children were enrolled. The committee meted on a daily basis during the school's reopening preparation period, providing input to schools and reporting any difficulties to the woreda level technical committee. The committee also conducted routine school assessments, such as checking for the presence of a Health Focal Person during school hours, determining whether a functional communication platform with families has been established, and ensuring that key prevention messages were accessible to all members of the school community.

Principals from schools B, C, D, E and I responded as follows:

At least two instructors from each school identified as "Health Focal Persons." Student Health Clubs were established or renewed, which helped at encouraging peer-education about COVID-19, also helped increase student ownership and participation at protection guideline of COVID-19. In addition, each school has a "Health and Hygiene Committee," which is chaired by the school director/assistant director and consists of the following members: teachers, health focal persons, school nurse or healthcare worker (if available), student representatives from relevant school clubs, representatives from the Parents-Teachers Association/Committee, local security representatives, and community members. This committee's main responsibilities includes ensuring that the school meets the minimum standard for reopening; timely enrolment of students; implementing mechanisms such as morning/afternoon shift systems to limit crowding; preparing the necessary hygiene and sanitation supplies; and training teachers and school staff on school-specific COVID-19 prevention and control measures. Following the reopening of schools, the committee was charged with monitoring the continued implementation of measures,

maintaining an active communication mechanism with the health sector (HEW, nearby health centre, woreda health office), and determining whether or not a class or a grade should be closed based on defined criteria, such as the proportion of suspected cases. This committee met on a daily basis during the preparation phase. In addition to this committee, Student Health Clubs have its own authority to overcome COVID-19 impact at schools. They hold discussions on basic COVID-19 signs and symptoms, transmission pathways, and prevention measures daily. In addition to COVID-19 cases, the clubs also addressed topics such as personal hygiene, first aid, vaccination, substance abuse, school water, and sanitation and hygiene measures. This committee provided a safe environment for peer education and discussion, such as coping with stress, encouraging members to monitor students' adherence to COVID-19 prevention and control measures, and equipping them to educate and influence their peers when measures are not fully adhered to, organizing outreach activities to educate families and community members, and preparing COVID-19 and health and hygiene-related messages tailored to children and presenting on school grounds. School Administrators, Teachers, and Support Staff also have charged to promote and demonstrate key Non-Pharmaceutical Interventions (NPIs) such as mask wearing, regular hand washing, and positive hygiene behaviours, as well as monitor their uptake, support the Health and Hygiene Committee and assist in identifying any member of the school community who exhibits the signs and symptoms of COVID-19, and ensured that school buildings, classrooms, and surfaces that were touched were free of COVID-19.

B. COVID-19 IMPACT ON SCHOOL FINANCIAL ADMINISTRATION

COVID-19's outbreak created a whole new economic, social, educational, and political climate around the world. The school system, for example, was severely impacted, and vast sums of money were spent to mitigate the effects. The Ethiopian government made significant investments in education to combat the effects of COVID-19, which have a negative influence on school financial

administration. To determine the influence of COVID-19 on education, particularly at school finance administration, the following respondents were asked and supplied their replies as follows:

Higher educational experts from zonal educational department said:

To encourage healthy hygiene habits at schools, the school's budget was directed to provide adequate supplies such as soap, water, hand sanitizer containing at least 60per cent alcohol (for staff and older children who can safely use hand sanitizer), disinfectant wipes, masks (as appropriate), and no-touch/foot-pedal trash cans. As a result, the cost of education moved to the above-mentioned materials, which can have a direct impact on school expenditures.

Experts in education from woreda 1, 3, 5 and 7 said:

School administrators considered implementation of several strategies, such as cleaning and disinfecting frequently touched surfaces with water, soap, and sanitizer at least once a day or between uses as much as possible within the school (e.g. playground equipment, door handles, sink handles, drinking fountains), clean and disinfect shared objects (e.g., gym or physical education equipment, art supplies, toys, games), place seating/desks at least six feet apart, turn desks in the same direction (rather than facing each other), or have students sit on only one side of tables, spaced apart, modify learning stations and activities as needed to reduce the number of students per group, placed at least 6 feet apart at school camps, create distance between children on school buses (e.g., seat children one child per row, skip rows), teachers and children wash their hands with soap and water for 20 seconds or use hand sanitizers, when using common dining halls or cafeterias, ensure that children do not share food brought from home or from the food service, ensure that minors in food service lines and at tables be at least 6 feet apart while dining, clean and disinfect tables and chairs after each usage to maintain a healthy atmosphere. Such tactics cost a lot of school funds.

Education experts from woreda 2 and 6 said:

As a result of the COVID-19 effect, students developed worry, anxiety and a fear of dying, a fear of dying in their family, or a fear of what it means to seek medical treatment, necessitating training and the appointment of extra experts such as psychologists. Taking care not to stigmatise students and staff who have been exposed to the virus, re-establishing regular and safe delivery of essential services during school re-opening, hiring additional expertise to expand the provision of mental health and psychosocial support services at school, and creating an environment that promotes hygiene and cleanliness for students and other staffs all cost a significant amount of school funds.

Principals from schools A, C, G, B, D, E, and F said:

Using various media means, the schools devised a method to ensure that their students and community receive up-to-date information about COVID-19. In addition, schools used various media strategies to provide adequate and age-appropriate information to children and their parents upon the re-opening of schools and on a consistent basis thereafter, basic principles followed, knowing the latest facts about COVID-19, what needs to be done for safe school operations and procedures to follow if students or staff become ill, sharing information with children and young people on when and how school reopening will happen. The development of such media tactics at school consumed a large portion of the school's budget. In addition, additional rooms and bureaus were constructed to keep a distance of at least 1 meter between pupils, a number of wearing masks were purchased, and training was offered to prepare students and other staffs for the re-opening of schools were among other strategies. Such extracurricular activities squandered a significant percentage of the school's cash.

5.3.2.8 Presentation of data obtained from document analysis

The researcher gathered data from official records of government secondary schools, woreda education offices, woreda finance and economy offices, and the

zonal education department to supplement the findings from other instruments. Content analysis was used to examine the documents from the intended institutions. Furthermore, content analysis is defined as a systematic technique for assessing or evaluating documents, both printed and electronic (Bowen, 2009:27). In this regard, the following documents were analysed from the relevant institutions.

A. FINANCIAL GUIDELINES LIKE AUDITING, PURCHASING & BUDGET UTILISATION GUIDELINES

The school financial committee was responsible for all school financial matters as the major financial accounting organ. In partnership with the SGB, the school financial committee must follow the applicable guidelines in order to carry out their financial management obligation effectively and efficiently.

When the researcher examined the presence or absence of financial guidelines, as well as their successful use at government secondary schools in the study area, he discovered that practically all secondary schools lacked financial guidelines. This could indicate that the school financial committee and SGB manage school funds without adhering to rules and regulations, implying that there was a significant risk that the school's funds were mismanaged.

B. COMPUTERISED ACCOUNTING SYSTEM

A computerised accounting system is an accounting information system that processes financial transactions and events in accordance with generally accepted accounting standards to provide reports that meet the needs of the users. In general, a computerised accounting system saves time and money for an organisation, simplifies the input of accounting data, as well as the entry of business transactions into the system, which the system then uploads, making financial duties easier to do, improved communication, cost savings, and fast and accurate financial reports etc.

Effective and efficient computerised financial systems play a critical role at schools. Reduced time spent on manual operations, reduced errors and enhanced

accuracy, real-time financial information, automated invoicing, credit notes and receipts, innovative financial technology, resource savings, faster record-keeping leads to more business, and so on are some of the benefits.

The researcher observed that all government secondary schools in the study area lacked any kind of computerised accounting system, and they offered several explanations for this. As can be seen, there was no electricity at schools A, B, D, and I owing to their urban location. In addition, there were no computers or electronic equipment at schools B, C, and E to perform computerised accounting. Furthermore, because all SGBs and the school financial committee were appointed from PTSA and KETB; there was no authorised skilled computer expertise at schools F, G and J.

C. BANK ACCOUNT AND HANDLING OF OTHER FINICAL DOCUMENTS

According to the MoE's, EELSCPG (2002), each school must open and maintain one bank account, specifically a check/current account, with the bank of its choice. If a school wants to open another account, it must first get authorisation from the province's woreda education office, woreda finance and economy office, and zonal finance and economy office. A second account was established for the purpose of depositing school grants and/or other internal school funds. As a result, it is the sole obligation of the SGBs, and it is a legal requirement, to open a bank account in the name of the school. The funds of the school were then placed and accounted for in this account, which was utilised for all deposits and withdrawals.

To make a payment at a school, the financial officer prepares a cheque, which is signed by two signatories from the SGBs. The signatories on the school account must be members of the SGBs for efficient payment. These signatories are the only ones who can sign checks when they are being cashed. School principals and the chairperson of the KETB were authorised to sign the cheque of school grant. In other way, school principals and the chairperson of the PTSA were authorised to pay other accounts and sign the school bank book in order to effect payment.

According to a document inspection, the schools at the study areas employed two accounts, one for school grants alone and the other for block grants and other

internal sources. As observed from the school account books, intended organisations deposited the school grant account once during the school year, and the deposited funds were withdrawn for the intended purpose of each school. Most schools in the study region did not spend cash from their school grant and block grant accounts in accordance with their budget plans. The majority of schools had not been counter-signed by separate bodies, according to cheque books that were attached to their respective cheque counterfoils. The school principal and KETB chairperson were signed on the intended cheque to make payment from the school grant account, and school principals and the PTSA chairperson were signed on the intended cheque to effect payment from the block grant and other school internal resources account. At most schools, school financial records were handled by school principals, and he was in charge of preparing all cheques for payment because majority of the secondary schools in the study region had no designated school finance committee and legally recruited expertise to administer school finance.

As a result of the lack of a functional financial committee and legally recruited intended expertise for financial administration, all school financial documents were handled and prepared by school principals, therefore, overburdening school principals and affecting school financial administration. Schools at the research area did not refer school budgets for withdrawal of school grants and block grants for school use. Furthermore, the counterfoils on school checks were not countersigned by the appropriate parties. These are some of the causes of mishandling of school funding at the study area's secondary schools.

D. UTILISATION OF THE PAYMENT VOUCHER

Schools used requisition or claim form books and expenditure cash books as payment vouchers to ensure that school funds were used effectively and efficiently. Any payment made with school funds must be claimed in the requisition book. The claim forms list the name of the school as well as the person who claimed funds from the institution. The specifics of the full claims and the amount paid must be listed on the claim form and approved by the KETB chairperson for

school grants, PTSA chairperson for block grants, and school principals for school internal revenues. Such authorisation must proceed for any payment with an additional attachment of supporting vouchers.

From review of utilisation documents at schools in the research region, it was discovered that at schools A, B, F, and J, only returned checks with no data about the claim and no vouchers proving the planned expenditures were attached. Supporting documentation was attached to claim forms at schools C, H, and I, but not at the amount of anticipated copies attached with claim forms. Furthermore, several payments made at schools D, E, G, and J were not in line with their planned budget, indicating that those schools developed budget plans just for the purpose of having a budget plan, rather than implementing it to attain school objectives and missions. Furthermore, the requisition forms at schools A, B, F, and H did not include all required information's, such as the name of the payee, the amount paid, the date, and the details of each payment made. Furthermore, the returned cheques were not attached to the claim forms, making it impossible to examine whether they were included at the requisition form or not. In addition to such misuse, it was discovered that all of the cheques issued at those schools did not match with the claim specifications, which invalidates the claims and the payment made. Also only school principals were signed on certain requisition forms, while on others; all information was written but not signed by the appropriate authorities, which does not prove the consent had been given before any payment was made. Similarly, in these schools, no payment details were recorded at the expenditure cash book, and no monthly budget reconciliation documents were available.

E. FINANCIALREPORT

The openness of a school financial entity to its constituents is referred to as transparency of school financial concerns, whereas accountability refers to the process by which school entities and persons who were part of such entities were held accountable for their decisions and actions. Effective and efficient reporting to intended stakeholders ensured accountability and transparency of school funds.

Financial reporting in the context of schools entails presenting financial information on how school money has been used, as well as demonstrating how and from which sources a school was funded. School financial reporting allows schools to share information about all of the school's incomes and expenditures with parents, the community, employees, the government, and other stakeholders, as well as account for how the school has used government and school-earned resources to achieve school goals.

Parent meetings, circulars to parents, monthly/quarterly financial statements, and the annual financial report are some of the ways that school financial reports were disseminated, depending on the conditions of the schools. For each quarter of a year, the school finance committee compiles a report on school expenditures and income, which is then submitted to the SGBs for timely evaluation. Parents and members of the school community should be invited to discuss and review the financial performance of their schools on a quarterly basis.

Examination of numerous records at schools in the study area revealed that only annual reports were present at schools A, E and J, which included annual financial incomes and expenditures with in it, but the schools did not have separate financial reports at all. A strategic plan and annual plan performance reports which included general school finance implementation were present at schools B and G. When parents' meeting minutes books were examined at those schools, it was discovered that parents and the school community reviewed and evaluated the school's performance twice a year. There was an annual report document for parents' meetings at schools A, E and J, which incorporated school's annual expenditure and income. However, there were no distinct financial reports prepared by the school finance committee and presented on a timely basis to all intended stakeholders. Generally, no reports revealed timely financial auditing by internal as well as external auditors at any of secondary schools in the research area. Amazingly, schools D, H, I, C and F communicated their reports with parents and school communities at least two times a year.

F. CASH BOOKS

A cash book is a financial notebook that keeps track of all cash receipts and disbursements, such as bank deposits and withdrawals. The cashbook keeps track of all cash transactions, while the register keeps track of all financial transactions at the schools. These financial transactions include grants, gifts from various stakeholders, fees, subscriptions, and scholarship money from the government or private parties, among others. Cash book is the one in which all the cash receipts and cash payments including the funds that were deposited at the bank and which were withdrawn from the bank were recorded in order of the date of the transaction. All the transaction which was recorded at the cash book has two sides i.e., debit and credit. Additionally, cash book is prepared by accountant of school, and it is set up as a ledger in which all cash transactions were recorded according to date. In doing cash book record, cash payments can never exceed cash receipts and cash at hand.

The researcher discovered that there was no cash book at most secondary schools in the study area, making it impossible to identify daily cash transactions of the schools that may leads to imbalance of school budget. As school budgets were in imbalance that leads to mismanagement of school funds and negatively impacts schools' overall performance. On the contrary, there were a cash books at some secondary schools in the study area but only at the academic year 2019, the school registered cash balance on it, and since then nothing had been recorded on it. School principals of those schools rationalised that their school have no legally recruited accountant to do all-cash transaction on the intended cash book. Unlike the other schools, a few secondary schools in the study area had a cash book and the school accountant kept accurate cash transaction records, ensuring that their school money was used effectively and efficiently as in accordance with the school budget.

G. BUDGET TRANSFER LETTERS TO SCHOOLS

As stated at section 2.6 of this thesis, the government is a major source of school funding, allocating block grants to each school on the base of number of students enrolled at each school. The woreda education office first received the number of

students registered, estimated the amount paid for each school based on established norms, and requested the schools to receive allocated budget from the woreda finance and economics office. Allocated budget must be supplied to schools at the start of the first quarter of the school year, which is September, and schools used the allocated funds according to their needs, as detailed in section 2.5 of this dissertation.

To verify the foregoing facts, the researcher examined budget transfer letter at woreda education office, which revealed the following facts:

At some woreda education offices in the study area, at 2019, half of the intended budget (50per cent) was awarded to the school in February, at 2020, full of the intended budget/100per cent) was assigned to the school at January, and at 2021, half of the intended budget (50per cent) was allocated to the schools at March. More difficultly, at most secondary schools in the study area, at the school year 2019, no budget (0per cent) was allocated to schools, at 2020, one-third of the intended budget (33.33per cent) was allocated in January, and at 2021, no budget (0per cent) was allocated to schools from woreda education offices.

H. FINANCIAL DOCUMENT SUBMITTED TO INTENDED OFFICES

Monitoring and controlling of school fund were a daily task that entails regular checking of expenditures against the budget. Such task is used to take corrective action if actual revenue and spending differ significantly from the predicted income and expenditure as specified in the budget. Mismanagement of school finances will almost likely emerge from a lack of monitoring and controlling of school funds. The main aim of monitoring and regulating of school finance is to protect school finances from misuse, fraud and theft. Each school has its own procedures for monitoring and controlling of its funds.

Financial documents submitted to woreda finance and economy offices, school financial audit reports from 2019-2021, and general reports of schools submitted to woreda education offices were reviewed by the researcher to ensure that woreda finance and economy offices and woreda education offices as authorised

institutions were in charge of monitoring and controlling school funds implementation and the following performance were observed.

Except for woredas 5 and 7, almost all woreda finance and economics offices at the study region did not inspect their targeted schools' financial concerns at least once a year from 2019 to 2021. By their authorisation in 2022, woreda 5 and 7 finance and economy offices audited one school once a year, and the document stamped and appended by auditors reveals that the schools used their funds effectively, efficiently, and transparently, but no additional information regarding the strength and weaknesses of its implementation were mentioned at the audit report. Furthermore, annual reports from all secondary schools at the research area revealed that financial concerns were only presented in terms of overall expenditures and incomes, making it impossible to identify weaknesses and strengths at school fund implementation. In addition, all schools reports at the study area did not include an audit of the schools' assets and liabilities.

I. FINANCIAL AND PROPERTY RECEIPT AND EXPENSE VOUCHER

Financial and property receipts, as well as expense voucher records, must be maintained safe to ensure that school money was used effectively and efficiently. The accountability and transparency of school financial performance were assured and reviewed in accordance with those documents. The proper use of such documents as well as its implementation, were an important indications of the growth, progress and efficient implementation of school money, as well as school assets and liabilities.

As chief financial officers, the school financial committee was accountable for all the school's financial matters. For carrying out the financial management obligations, the school financial committee must be guided and controlled by the relevant vouchers and receipts. To ensure proper handling and equipping of such documents at schools, a researcher reviewed the documents of receipt and expense voucher and discovered the following facts.

At schools C, E, and J as no legally recruited expertise of the school finance committee, all intended vouchers and receipts were documented at the school

principal's office before and after use and handled by school accountant. Among others, only PV, JV and model 19 were on use and other vouchers such as model 22, 20, 21 and 64 were absent at all secondary schools. If such documents (Model 20, 21, 22, and 64) were absent at all, request to withdraw material from stores, providing of approval for a requested material, withdraw material from a store, and summarisations of materials and funds after usage were in challenges. Only PV and JV were in use at schools A, B, G and H, while Model 19 and 21 were just present but not in use, and others were not present at all. Furthermore, because schools did not have legally hired documentation experts, all records were equipped at the hand of school treasure who were appointed from PTSA rather than at the school documentation rooms. PV, JV and model 64 were in use at schools D, F and I, but no additional intended vouchers or models were present.

5.4 CONCLUSION

This chapter focused on the presentation and analysis of the data gathered from one zone education department, seven woreda education offices, seven woreda finance and economy offices, and ten government secondary schools at wolaita zone in Ethiopia. The data were collected using open-ended questionnaires, interviews, focus group interviews, and document analysis related to practices and challenges in financial resource management at government secondary schools. The analysed data pointed to rather that led to the emergency of the following findings and those findings were presented at the next chapter.

CHAPTER 6

MAJOR FINDINGS, RECOMMENDATIONS AND CONCLUSION

6.1 INTRODUCTION

The practices and difficulties in managing financial resources at government secondary schools in Ethiopia's Wolaita zone served as the basis for this study. The investigation of practices and difficulties in financial resource management at government secondary schools is the study's main goal. The current issue is that funds reaching secondary schools are not being used in accordance with the intended missions, visions and goals of the schools owing to poor planning, a lack of cooperation, and corruption in the distribution, execution, and use of government budgets allocated for education. As a result, this study examines the practices that are currently used and the difficulties that are associated with managing financial resources. It then offered reflections on those difficulties and potential solutions.

The concept of financial resource management, its history, problem statement, research questions, objectives, justification, highlight of the research methodology used, importance of the study, delimitations of the study, and clarification of key concepts were all clarified in Chapter 1.

Chapter 2 dealt with a preliminary literature review of the practise and difficulties of financial resource management at secondary schools to integrate the study into a more comprehensive framework of pertinent theory and research. Its purpose was to demonstrate the author's knowledge of financial resource management. It elaborated on a general management concept as well as ideas for managing financial resources at schools on a national and international level, the effects of COVID-19 on managing financial resources in education, and difficulties with managing financial resources at secondary schools.

Theoretical framework, which is covered in Chapter 3, serves as an epistemological framework as well as an assessment and evaluation tool for the knowledge presented in the study. It is predicated on an existing theory or theories that provide support for the research process and demonstrate that the research was founded on recognised concepts. Based on the theories of educational leadership and management, this research was conducted.

The research design and methodology for the study, which outline the suggested strategy, intended course of action, and methods, were the focus of Chapter 4. The research's justification, research design, research paradigm, research approach, and research types or strategies were all included. Furthermore, this study used an interpretive paradigm and was qualitative in nature. To investigate current practices and problems with financial resource management at particular government secondary schools and to make potential recommendations to address the problems found, a case study research methodology was used.

To address the research questions and objectives, Chapter five discussed the method of data processing and analysis. In this chapter, the results of the data analysis and the generated data's interpretation were also presented.

The presentation of key findings in relation to the problem statement, the conclusion drawn from the data analysis, the recommendation made, the implications for additional research, and the concluding remarks are all covered in Chapter 6.

6.2 MAJOR FINDINGS

Major findings from this study were presented on base of data collected from intended organisations as mentioned at section 5.1 of this thesis. A total of 17 open-ended questionnaires were distributed for ten secondary school principals and seven woreda/ city administration education office experts and all of them completed the questionnaires and returned. One zonal education department head, seven woreda/city administration education office heads and seven woreda/city administration finance and economy offices auditors were interviewed and provided their best responses. In addition, seven zonal education department

higher experts and thirty PTSA members from selected government secondary schools were participated at focus group interview and provided their responses. As a result, triangulation was engaged to validate all the answers generated.

As clearly indicated at section 5.1 and 5.2 of this thesis, data analysed was done manually and in line with predetermined themes and categories derived from the literature review and research questions. As a result, major findings from analysed data were presented in accordance with identified themes and sub themes as described at section 5.2 and 5.3.2 of this thesis.

6.2.1 Allocation of school fund

A. DECENTRALISATION OF SCHOOL FUNDS

As stated by majority of respondents, decentralising the management of the school fund is a participatory decision-making framework provided for the school principal and the school governing body. As witnessed by Ntseto (2009:38), one of the biggest changes that have happened in educational management over recent years is the local management of the school fund. This has given the school principal as well as SGBs much more freedom in managing the schools and opened the door for better ways of managing the school fund. Therefore, it results in better spending, since those nearest the action, such as the principal and the SGB, were in a better position to make sound decisions about financial spending than those further away, such as the woreda, zonal as well as national or the provincial governments.

As most participants agreed and indicated by Gadenne, & Singhal(2014: 581-604), decentralisation financing of education is more common in developing countries including Ethiopia than in developed countries. This can be as verification that developing countries, which often lack sufficient funding for education, try to decentralise education to increase the financial responsibility of education to the community and to the parents. The intensification of decentralisation to school level has controlled to strengthening of school level educational institutions. It also provides opportunities to strengthening local governance, increases of sense of accountability, and broadens the participation of communities. Efforts have been

made to build the capacity of the SGBs particularly school financial committee through intensive training organised in the areas of educational planning and management, financial management, auditing and procurement. It is also noted that schools and PTSA needed to build their capacity before more responsibility could be given in the area of financial management (MoE, 2005).

A crucial lesson learned regarding decentralisation of school funds is that the majority of SGBs recognised the impact and importance of decentralisation of school funds, which allows for the spending of school budgets based on school goals and objectives, as well as it provides a great opportunity for internal fund control, which leads to ongoing auditing and evaluation of financial implementation by transferring financial administration decision-making powers from the central level to the schools. Furthermore, decentralisation considerably increases stakeholder participation, which leads to a sense of ownership of a school by society. More interestingly, it makes SGBs more accountable for their financial management, resulting in effective and efficient administration of school funds that leads for effective and efficient attainment of schools goals.

B. SOURCES OF SCHOOL FINANCE

Majority of participants agreed that finance for the education system comes from government and private sources as public funds and private funds respectively. Public funds include external sources such as aid, loans and grants (school grant and block grant). It has been noted that the public fund for the education system varies from woreda to woreda based on their commitment to fund schools. In the same way, funds from internal sources differed from urban to rural; farmland schools to no farmland schools, having efficient school governing bodies to less efficient school administer bodies, etc.

As mentioned earlier and evidenced by all participants, in Ethiopia, different actors finance education from domestic which comprises government budget, parent and community contribution as well as schools' internal income and external sources which includes loans and grants. The share of government in financing education declines as the level of education increases. General education is free in Ethiopia

as students in public schools from Grade 1-10 are not required to pay for their education. However, students at the second cycle of secondary and at higher education are required to share a portion of the total expense made per student.

The community has been supporting primary and secondary education for a long time. Their support was mainly for government schools. Parents were more involved in the support of the school rather than the whole community. Communities contribute cash, labour and materials for the expansion and renovation of schools, purchase of educational materials and equipment, ploughing of school farmland and to run the day-to-day operation of schools. In rural areas, it is customary for the community to contribute local materials and labour during the construction of new schools and upgrading and expansion of existing schools. However, these contributions were not made in a structured and regular manner. To address this problem, in August 2002, the MoE developed the “Directive for Educational Management, Organization and public participation and Finance” which is known as the “Blue Book”. The Directive (Blue Book), which is currently under revision, has been implemented for the last 20 years and resulted in increased and useful community participations. At those years, with the contribution of communities, new schools were constructed, existing schools were upgraded and renovated, and schools were furnished. Moreover, schools were provided with cash to support their running costs. The Directive goes beyond increasing the financial contribution of the community. It envisages to promote a sense of ownership and thereby to raise the role of the community in the management of schools.

C. WAYS OF ALLOCATION OF SCHOOL FUNDS

As witnessed by Arnove (2019: 79-100) and evidenced by all of participants, in reality, the budget must be allocated to the schools based on the required expenditure per a student and calculating it with the total number of students in the school. At Ethiopian education system, there were various requirements to provide non-salary recurrent budget to schools in a form of block grant and school grant. However, this guising takes the number of students as the basis for such procedure. This is believed to make the allocation of funds fair and transparent. A

school that accommodates more students would get more whereas the school that enrolls less number of students gets fewer funds, but the necessary inspection should be made to control schools not reporting more than the actual number of students and stiff measures should be taken against such illegal deeds. The allocation of block grant would be Birr 10 times, 15 times, 20 times, and 50 times the number of students from grade 1-4, 5-8, 9-10 and 11-12 respectively (MoE 1994 E. C, P.59) and the allocation of school grant would be birr 15 times, 20 times, 30 times, and 65 times the number of students from grade 1-4, 5-8, 9-10 and 11-12 respectively (MoE 1994 E. C, P.59). But owing to various reasons, these procedures and actions were not followed by most school administrative bodies at the study area. It is evidenced by majority of participants that a few of woreda education offices allocated intended budgets to schools in accordance with the guidelines for administering funds at schools, which is based on the number of students enrolled the previous year, but for various reasons, most woreda education offices did not do so. Not only these difficulties were reported, but also the intended funds were not allocated to schools at the time they were supposed to do. More difficultly, all most all PTSA members at the study area were not familiar with the ways of allocation of school funds that results in incompetency of SGBs, especially school financial committee.

In Ethiopia, the role of community in educational provision has been placed at the centre of the design (FDRE, 1994) and implementation of the country's education and training policy (FDRE, 2002). The policy mandates the whole society to support the course of educational provision in various ways (FDRE, 2002). The local communities are encouraged to support the government with existing local resources as well as in cash to meet the resources needed to finance and to manage the growing demand for educational opportunities. The ways of contribution of funds and material resources to schools from the school community especially from parents of students differ from school to school depending on the location of schools, motivation and initiation capacity of SGBs etc. The schools and the local governments employ different strategies for mobilising community support. The two most common strategies that had been used in schools are

school *bazaars* and *conferences* (for mobilising community to support for capital expenditure) and *school community gatherings* such as parent teacher assembly and parent days (to ask for support or promise of support). School *bazaars* and *conferences* are events designed to create awareness and mobilise resources simultaneously. Community especially parents of students contribute/fund their schools as they were decided during their meeting as a result the ways of allocation of funds and other resources contribution from school community/parents differ from schools to schools. In the same way, as witnessed by all participants, ways of allocation of school internal incomes differ as their community/parents decided and as their SGBs capacity to engage their stakeholders. Since the Ethiopian government is experiencing budget deficit, schools in the study area were strongly charged with generating their internal incomes as well as incomes from school community and parents. As a result, school which have effective and efficient SGB have a best opportunity to get sufficient funds from school internal incomes as well as school community.

D. FUND RAISING

There has been agreed by majority of participants that additional fund raising for huge needs of schools varies from school to school depending on the skills and competency of SGBs as well as the area where the schools located, whether rural or urban. If a school principal and school financial administrative bodies were more active and persuasive in his administration as main fund raising responsible authorities; schools used a number of strategies to raise funds to meet their demands. This fact leads to the conclusion that the location of a school as well as the skills and expertise of school administration bodies, are important considerations to create effective and efficient funds to meet the vast needs of schools.

6.2.2 Roles and responsibilities of school governing bodies

A. COMPOSITION OF SCHOOL GOVERNING BODIES

As evidenced by majority of participants and witnessed by Heystek(2011: 455-468), SGB is a constitutional (legal) body of people who were elected to govern the

school and they represent the school community as well as the government of Keble where the school was located. According to “Directive for Educational Management, Organization, public participation and Finance” developed by Ethiopian Ministry of Education in August 2002, the actual size and composition of the SGB of a publicly funded school were usually laid down in such directive and dependent on the size and type of school. For example, at publicly funded schools in Ethiopia, members of KETB and PTSA were said to be school administrative body and their members vary from school to school based on the area where the schools located, the type of the school and the size of the school.

As captured from responses of participants that most of school principals and minority of the PTSA members were familiar with the composition of SGBs who were in charge of financial administration at schools. However, the majority of PTSA were unfamiliar with the composition of school financial administrative bodies and their intended responsibilities at school financial administration.

B. RESPONSIBILITIES OF SCHOOLS PRINCIPALS AT MANAGING SCHOOL FUNDS

As evidenced by all participants, the school principals, as members of the school financial committee, have a critical role in administration of school funds. For effective school financial administration, school principals in collaboration with other intended school governing bodies were in charge of leading school finance committees, assuring the correct constitution of the school finance committee, assuring the availability of intended models and butchers for financial administration, identification and prioritisation of school needs for financial plans. It also entails engaging of all appropriate stakeholders in administration of school finance, planning of school budget based on identified needs, monitoring and evaluation of the performance of school funds, organising a meeting of the school finance committee and leading the meeting, calling of all stakeholders meeting in order to report financial performance of schools at least four times a year that is at each quarter, assuring of effective purchasing of intended stationeries and

equipment for school, assuring of effective and efficient material inventory at schools at least once a year etc.

Furthermore, as agreed by all of participants and witnessed by Mestry & Bischoff (2009:98), school principals as chief financial officer must have authority of clarifying the purpose of the budget process, choose the best strategy for implementing the budget, and monitor and control the budget. In addition, according to Ethiopia MoE, school administration guide, one of the main roles of school heads, was managing school resources and enhances the transparency in the deployment of resources (MoE, SAG, 2019/2020:45). But school principals at the study area were not in position of doing so owing to various reasons.

C. RESPONSIBILITIES OF PTSA IN ADMINISTRATION OF SCHOOL FUNDS

As agreed by all of participants and declared by MoE, ELOCPFG (2002:4), the establishment of the SGB, which then appoints the school financial committee, is the first stage in organising school funds. School PTSA is made up of parents, teachers, students and members of the surrounding community and is an integral part of education decentralisation. As a result, the PTSA must collaborate closely with the school principals as school financial managers when it comes to the owner. According to MoE (2002), the PTSA should collaborate with school principals and other SGBS at school finance administration, including projects to establish a school fund account and operate it according to policy and rules. Every year, with collaboration of other SGBS, they prepare a school budget plan that indicates the projected revenue and presents it to the general parent meeting for approval. In addition, the PTSA committees should find ways to raise funds for the school by approaching businesspeople to sponsor schools, engaging parents and school community to contribute as they see fit, organising fundraising projects for their schools, and following the procedure to achieve the school's predetermined goals. As a result, the position of the PTSA should be placed at the heart of the school's activities, as they were capable of coordinating the activities of all students' families and community. But as responded by all of participants that PTSA members at the study area were not charged with such duties owing to lack

clear knowledge and experience how school PTSA member were elected, when the PTSA once elected stays in his position, and the PTSA's major responsibilities in the administration of school funds.

D. RESPONSIBILITIES OF KETB

As clearly stated at MoE, ELOCPFG (2002:18) and agreed up on most of participants, KETB is legally nominated body that oversees all schools at a Keble. Like the PTSA, its duties and responsibilities were defined at ELOCPFG and they were directly accountable to WEOs who nominate and incorporate them. However, KETBs were not representative of the community but they were supposed to listen to and represent the community. Unless urgent, the board regularly meets bi-monthly. The board is intended to coordinate the community at a school catchment area and to solve educational problems, to identify and bring school-aged children to school, to promote girls education, to watch out for and counter factors that obstruct girls and other children from going to school (e.g. dropout and forced marriage) and to facilitate expansion of private schools.

However, as evidenced by majority of participants, most secondary school principals as major driving force behind other schools' administrative bodies were unaware of KETB's composition and their authority as a school finance administrative organ. If school principals were unfamiliar with KETB's roles and obligations, KETB were not participated effectively and efficiently at school financial administration. As a result, financial management at schools was in trouble since intended bodies, such as KETB, were not cooperating in its administration. In addition, the KETBs were nominated because of political consideration rather than because of their qualification or experience; and that they were unable to identify their duties and responsibilities and perform their functions effectively.

E. RESPONSIBILITIES OF OTHER LEGALLY RECRUITED EXPERTISE AT SCHOOL

According to Ethiopian MoE guidelines for assigning the required workforce for secondary schools, for effective and efficient administration of school funds,

recruitment of treasurers, school accountant, purchaser and asset management expert were legally required. If each of those expertises was legally recruited at schools and in charge with their duties and responsibilities, schools have best opportunity to administer funds in effective and efficient ways.

As evidenced by most of participants that practically all secondary schools at the study area lacked legally recruited skilled personnel who were responsible for effective and efficient management of school funds. If schools lacked intended expertise for effective and efficient management of schools funds, that have a great opportunities for mismanagement of schools funds. Not only this challenge but also majority of the authorised individuals at schools were unaware of what was expected from legally recruited expertise that were in charge of administering school funds. That each participant in each category had a different idea on expressing the duties and responsibilities of school financial administrative bodies revealed a gap.

6.2.3 Capacity building for school financial administrators

A. FOLLOW-UP AND SUPPORT

As justified by most of participants, SGBs must be supported at all levels of the education system – school, district, provincial and national level. To offer effective support, schools at the district must be clustered according to circuits controlled by a circuit manager. The circuit manager is tasked with building the capacity of SGBs in her or his cluster and monitoring and supporting their activities. Meetings with individual SGBs were one of a crucial support mechanism. But as critical lesson learned from responses of respondents regarding follow up and support is that, SGBS did not received continuous support and follow-up from intended organizations and individuals in order to correct mismanagement of school funds timely as much as possible. Moreover, the majority of secondary school at the study area did not have legally recruited financial experts. As a result, the SGBS were appointed from PTSA and KETB and they lacked the required knowledge for effective school financial management. This situation requires adequate follow-up and support from intended institution but they did not have such opportunity.

B. TRAINING OPPORTUNITIES FOR FINANCIAL ADMINISTRATIVE BODIES

Most participants agreed that not only sufficient expertise of SGBS, but also their knowledge and experience of administering school funds have a great effect on the performance of educational institutions. This is related to whether there were competent personnel or not. As witnessed by all participants and suggested by Corbally (1997), the personnel of educational finance and business administration will need to possess certain specialised competencies in the area of financial management. Actually, the necessary skills, knowledge and understandings, which will enable them to utilise their general competency, were needed. In addition, Berkhout (1992) asserts that not only those who work in the financial department, but also including the managers of educational institutions, school principals and all workers who have an involvement in financial management should possess specialised skills. Financial competence can increase cost consciousness as stated by Weinberger (2011:386-388) that is if professionals manage the scarce resource effectively with the minimum and standardized cost, the necessary output will gain. Therefore, lack of competent personnel in finance department challenges more of the attention and occupy more of the time directly or indirectly of local boards of education than any other problem relating to schools. So, competent personnel with clear knowledge and experience are needed for the management of finance at education system.

Major findings extracted from responses of respondents is that school principals at the study area were appointed to their school management positions based on education related services, experiences and qualifications rather than financial management experience without prior training in school financial administration and also other financial administrative bodies were appointed from non-trained PTSA and KETB, resulting in both groups lacking the requisite financial management abilities. Training was required to fill such a deficit, but they did not have the options to receive training. For a few of them have training opportunity but the training provided were not directly related to school finance management, rather school administration in general. In addition, there was high turnover of those members who were appointed from KETB, resulting in new people being

appointed to SGBS. As result, training provided once did not fully cover the gaps rather it needs periodic providing of training.

6.2.4 School financial management and control

A. MONITORING AND CONTROL OF SCHOOL FUNDS

As believed by most participants and witnessed by MoFED (2008, 14-15), monitoring is a systematic and continuous process of collecting and using of information for the purpose of management and decision-making. It is an activity, which assesses whether project inputs are being delivered, are being used as intended (to create outputs) and are having the initial effects as planned. It, therefore, represents an exhaustive and regular examination of the resources, outputs and results of a project. Monitoring is an internal project activity, an essential part of good management, and therefore, an integral part of day-to-day activity. As a result, it is a tool to identify strengths and weaknesses and provide the people responsible for the project with sufficient information to make the right decision at the right time to improve its quality. Monitoring involves establishing indicators of efficiency and effectiveness; setting up systems to collect information relating to these indicators; collecting and recording information; analysing information and using information to perform day-to-day management.

Control in the school financial sense has to do with all the measures that relate to the planning and organising of a school financial functions, including the tasks of drawing up criteria to ensure that the school's resources were mobilised effectively, monitoring and evaluating its financial progress and initiating corrective actions if needed. As witnessed by Naidoo: & Mestry, (2017:92-104) and recognised by all participants that monitoring and controlling a school budget and finances is imperative and should be a continuous process throughout the year. It entails keeping a check on the difference between the planned financial status at any given time and the actual financial status at that time. It involves drawing up a projection for the whole year and identifying positive and negative variances, checking expenditure against the budget allocations, checking if resources were mobilized effectively, evaluating and re-organizing if and when necessary, noting if

there is a surplus or deficit at the end of the year, and whether there is any possibility of building reserves, controlling and checking expenditure by means of monthly and quarterly statements and annual reports. The principal and other SGBsmust ensure that the necessary control measures are taken, to be able to give a clear picture of the school finances. A financial report on the income and expenditure for the financial year must be submitted to the SGB for approval and parents were invited to the meeting to comment on and acknowledge the annual report. But school at the study area did not have experienced such activities as captured from most of participants. Practically, all secondary schools at the study area lacked an internal control structure to quickly correct mismanagement of school funds. At a few schools, there was a limited external control system that was completed at the end of the school year, which appeared to be a summative evaluation of school implementation, and this auditing system had limited impact on timely correction of school fund mismanagement.

B. MODELS, VOUCHERS AND GUIDELINES RELATED TO SCHOOL FINANCIAL MANAGEMENT

Mestry (2004:126-132) asserts that one of the main tasks of SGB was to keep written record of everything that has to do with money or property of the school. This means that all the money that the school receives must be written into financial statements or recorded or entered into the computer. In principle, any material property (purchased, donated or contributed by the community and the like) as well as funds should be received by using legal receipt (ELOCPFG, 2002:53-83). This is true for the outgoing materials.

As responded by most of participants that SGBS at the study area were unfamiliar with the intended guidelines, vouchers and models utilised for successful management of school funds and materials. PV and JV were a little bit familiar with a few school administrators as vital for financial management among the proposed models and vouchers. This demonstrated that intended vouchers and models were not used effectively and efficiently at schools, leading to the conclusion that school funds and materials were being misused. In addition, most secondary schools

lacked financial guidelines. This could indicate that the school financial committee and SGBs manage school funds without adhering to rules and regulations for administering school funds, implying that there was a significant risk that the school's finances were mismanaged.

C. COMPUTERISED ACCOUNTING SYSTEM

As recognised by most of participants and defined by Olatunji & Olusegun (2021), accounting as the process of identifying, collecting, classifying, grouping, recording, analysing, interpreting and communicating financial information for users to make decisions. This underscores that accounting is the chain of activities towards the management of financial information for decision-making. Every organisation must operate a definite accounting system to report its financial position to the stakeholders for better decision-making and other policy implementations. For such effective accounting and reporting techniques, computerised accounting system is very essential but schools at the study area lacked such golden opportunity that have a great influence on school financial administration.

Major lessons learned from responses of respondents regarding computerised accounting system is that all government secondary schools at the study area lacked any kind of computerised accounting system, and they offered several justifications for this. Some of the reasons were lack of electricity at most schools owing to their urban location, and lack of computers or electronic equipment at other few schools to perform computerized accounting. Furthermore, since most school governing bodies and the school financial committee were appointed from non-skilled PTSA and KETB, there was no authorised skilled computer expertise at other few schools.

D. CASH MANAGEMENT, BANK ACCOUNT AND HANDLING OF OTHER FINICAL DOCUMENTS

As noted by Mohamed & Omar (2016: 89-107) and recognised by all of participants that cash management is an essential tool which aims at establishing the financial position of the organisation. It is a set of guidelines established by

management to ensure that the organisation has optimal cash balance at any time to meet the organisation goals; cash recovered should be matched with cash spent on services so that there is no unused cash balances. To assure such activities, schools must have effective cash management techniques and expertise who were in charge with doing so but unfortunately schools at the study area lacked such golden opportunity. However, most schools did not have regular cash flow balance management within incomes and expenditures, and the person in charge of doing so is unknown, except at a few schools, where the school treasurer was in charge of doing so and provided quarterly reports to school principals. At other schools, cash balance was only done during annual audit of school fund and from the intended school's bank account. This type of cash management system has a lower influence on prompt correction of school money mismanagement and keeping expenditures within budget. Furthermore, most schools in the study region did not spend cash from their school grant and block grant accounts in accordance with their budget plans that have great opportunity for mismanagement of school funds. In addition, as a result of lack of functional financial committee and legally recruited intended expertise for financial administration at most study area's schools, against to school fund administration guidelines, all school financial documents were handled and prepared by school principals, therefore, overburdening school principals and affecting school financial administration. Furthermore, the counterfoils on school checks were not countersigned by the appropriate parties. These are some of the causes of mishandling of school funding at the study area's secondary schools.

E. UTILISATION OF THE PAYMENT VOUCHER

Requisition or claim form books and expenditure cash books were used in schools as payment vouchers to make sure that school funds were used wisely. All expenditure made using school money needs to be reported in the requisition book. The name of the school and the individual who requested funds from the organisation are both listed on the claim forms. The KETB chairperson for school grants, the PTSA chairperson for block grants, and the school principals for internal funds must all sign off on the claim form with the complete details of the

claims and the amount paid. Any payment requiring such authorisation must also include an additional attachment of supporting vouchers.

Based on a review of utilisation documents at secondary schools in the research region, it was discovered that at most schools, only returned checks with no data about the claim and no vouchers proving the planned expenditures were attached. Interestingly, supporting documents were attached to claim forms at a few schools but not in the amount of anticipated copies to attach with claim forms. Furthermore, several payments made at most schools were not in line with their planned budget, indicating that these schools created budget plans just for compliance purposes, rather than implementing it to fulfil school objectives and missions. The requisition forms at some schools did not include all needed information's, such as the name of the payee, the amount paid, the date and the details of each payment made and also the returned cheques were not attached to the claim forms, making it impossible to examine whether they were included in the requisition form or not. In addition to this misuse, it was discovered that all of the cheques issued at these schools did not match the claim specifications, which invalidates the claims and the payment made and also, only school principals were signed on certain requisition forms, while on others, all information was written but not signed by the appropriate authorities, which did not prove the consent had been given before any payment was made. Similarly, in these schools, no payment details were recorded in the expenditure cash book, and no monthly budget reconciliation documents were available. These are some of indication of mismanagement of payment vouchers at school in the study area that have a great opportunity for mismanagement of school funds.

F. MINUTES OF THE SCHOOL'S FINANCIAL ADMINISTRATION MEETING

All participants agreed that the school meeting minute's book is a legal document that must be protected as evidence that authorised organs at school were performing their duties, yet almost all government secondary schools in the study area failed to show that school financial tasks were in the hands of intended school committees, as evidenced by school minute books. For the most part, secondary

school meeting minutes do not reveal that the school financial plan was developed by the school financial committee but rather was drafted by the principal and presented to parents and community members. Therefore, it is highly likely that these schools do not have active school governing bodies or school financial committees. In addition, neither internal nor external mechanisms are in place to check up on how the school's funds are being spent or to ensure that they were allocated in the most prudent and economical manner possible. Furthermore, school feedback minute books show that feedback on the benefits and drawbacks of school finance administration was not effectively communicated.

The researcher also found that the lack of a complete match between school income and expenditure on the school budget, as discussed in the minutes of school governing bodies meetings, was the root cause of the lack of implementation at some secondary schools in the study area. Since anticipated revenue and expenditures did not coincide, schools created a budget merely for the sake of having one for the upcoming academic year. This budget, however, was not designed to be put into practice to advance academic objectives. In addition, the principal was in charge of the school's finances, and the other governing bodies were only tasked with signing off on completed forms. This indicates that the schools in question do not have a competent and efficient school governing body or a school finance committee to ensure that the school's funds are being used to achieve the school's goals. It has come to light that some of the schools in the area under investigation had a school financial committee, but none of them kept a minute book to prove that it was active. A minute book would be kept showing that decisions and progress on plans were discussed and evaluated as they were put into action. This demonstrates the committee's ineffectiveness and demonstrates that they only existed to give the appearance of compliance. In addition, the PTSA and KETB at most secondary schools used the same meeting minute book for all school-related discussions. This proves that no records were kept at those institutions showing that a financial committee was in charge of making sure money was being spent prudently.

G. CASH BOOKS

Cash book is the one in which all the cash receipts and cash payments including the funds that were deposited at the bank and which were withdrawn from the bank were recorded in the order of the date of the transaction. All the transaction which was recorded at the cash book has two sides i.e., debit and credit. Additionally, cash book is prepared by accountant of school, and it is set up as a ledger in which all cash transactions were recorded according to date. In doing cash book record, cash payments can never exceed cash receipts and cash at hand. The researcher discovered that there was no cash book at most secondary schools in the study area, making it impossible to identify daily cash transactions of the schools. As a result, that may lead to imbalance of school budget. As school budgets were in imbalance that leads to mismanagement of school funds and negatively impacts schools' overall performance. On the contrary, there were school cash books at some secondary schools but only at the school year 2019, the school's completed budget balance on it, and nothing had been recorded on it until now and school principals argued that their school has no accountant as legally recruited from district office to do all-cash transaction on the intended cash book. Unlike the other schools, a few secondary schools had a cash book and the school accountant kept accurate cash transaction records, ensuring that their school money was used effectively and efficiently according to the school budget.

H. BUDGET TRANSFER LETTERS TO SCHOOLS

In the Ethiopian educational system, among others, the government is a significant source of school finance, distributing block grants and school grants based on the number of students registered at each school. The woreda education office first obtained the total number of enrolled students, estimated the amount paid for each school using accepted standards, and then asked the schools to receive their allotted budget from the woreda finance and economics office. At the beginning of the first quarter of the academic year, which is in September, schools must be given an assigned budget. As described in section 2.5 of this dissertation, schools **utilised** the funds as needed. As observed from budget transfer letters to schools that the intended budget for schools was not allocated in accordance with the regulations for funding schools. As stipulated by Ethiopian MoE rules and

regulations, the government must provide the school year budget to schools at the first quarter of the school year, since most of school activities done at the first quarter and the beginning of the second quarter. However, records examination at the study region demonstrated that most secondary schools received school year budget from the government around the end of the second quarter or the beginning of the third quarter. As school funds were not provided to schools according to the planned work time, the school budget was not aligned with the time that the intended school duties would be completed. This pattern indicated a high risk of misappropriation of school funding at the study area.

I. FINANCIAL DOCUMENT SUBMISSION TO INTENDED OFFICES FOR INTENDED PURPOSES

Financial documents need to be maintained in an accurate and appropriate manner, and they should be made available to the intended organisation for the purposes of monitoring and evaluation. This will ensure that school funds are managed in an effective and efficient manner. According to the financial documents that were presented to the intended offices, it was discovered that with the exception of woredas 5 and 7, almost all of the woreda finance and economics offices in the study region did not inspect the financial concerns of their targeted schools at least once per year from 2019 to 2021. According to their authorisation in 2022, the woreda 5 and 7 finance and economy offices each audited one school once a year. The document that was stamped and appended by auditors reveals that the schools used their funds in an effective, efficient, and transparent manner. However, the audit report does not mention any additional information regarding the strengths and weaknesses of its implementation. Additionally, the annual reports from all secondary schools revealed that financial concerns were only presented in terms of overall expenditures and incomes, making it impossible to identify weaknesses and strengths in the implementation of school fund policies. In addition, an audit of the schools' assets and liabilities was not included in the reports that were submitted by the schools.

J. BUDGETING

According to Van Deventer & Kruger (2005:237), a budget is a management tool or mechanism by which the management team and the school government team can estimate and plan, as well as utilise, coordinate, monitor and evaluate the allocated resources of the school in financial terms. Anderson & Lumby (2005:69) assert that the budget process begins with the review or audit phase, which builds on an evaluation of the previous cycle and ends with approval of the proposed budget by the school community as the school document.

Major findings captured regarding budgeting at the schools in the study area is that at most secondary schools; there was no information that confirms the true procedure of developing a school financial plan for efficient and effective use of school funds. All participants agreed that the appropriate procedure for developing of school budget included the following. The school finance committee must did prior need identification from intended stakeholders for proper creation of a school financial plan, and then draw up a school financial plan based on the submitted prior needs. After the school finance committee presented such a plan to SGBs for further consideration. The SGBs, in collaboration with the school finance committee, convened a meeting with parents and members of the school community to adopt and approve the plan for final implementation. After then, the approved budget was a legal document of school. From this reality, it is true that a budget can be thought of as a management tool or mechanism through which the school finance committee and SGBs, in collaboration with parents and the school community, estimate, plan, use, coordinate, monitor, and evaluate the school's financial resources to effectively and efficiently attain the school's goals, missions, values, and objectives. Unfortunately, schools at the study area did not follow such procedures resulted that a designed budget plan was not authorised by expected authorities and its implementation will be challenged.

K. REPORTING

Financial reporting in the context of schools entails presenting financial information on how school money have been used, as well as demonstrating how and from which sources a school was funded. School financial reporting allows schools to

share information about all of the school's incomes and expenditures with parents, the community, employees, the government, and other stakeholders, as well as account for how the school has used government and school-earned resources to achieve school goals. Parent meetings, circulars to parents, monthly/quarterly financial statements, and the annual financial report are some of the ways that school financial reports were disseminated, depending on the conditions of the schools.

Most participants indicated that school administrative bodies at the study region did not disclose school financial implementation to intended stakeholders within the timeframe specified to provide accountability to stakeholders and minimise mismanagement of school funds. Most schools issued as a general school report were made to parents at the end of the year/twice a year to communicate with them regarding the financial success of their schools. In addition, there was no functional financial committee at some of the schools in the study area, resulting in no one could submit school financial reports to the SGBs, and in the same way, the SGBs did not discuss and draw quarterly reports in a timely manner and submit it to the parents meeting. Furthermore, no timely report to woreda education officials was made at almost all schools of the study area. Effective and efficient reporting to intended stakeholders ensured accountability and transparency of school funds. But schools at the study area lacked such opportunity and experienced challenges at administration of their funds.

6.2.5 Promising practices regarding school financial management

As witnessed by all participants, some of the promising practices for effective and efficient administration of school funds are as follows:

1. Development of appropriate performance and cost-efficiency measures for different programmes.
2. Development and clearly defining of priorities, goals, objectives, strategies and related them to programme performance and goals.

3. Demonstrating of alignment of expenditures with the priorities established by intended stakeholders.
4. Effective processes for budgeting, monitoring, control and reporting to ensure that financial plans are achieved, loss and waste are minimum and safeguards against fraudulent practices are robust.
5. The school mission and vision must be clear, attainable and agreed upon by all stakeholders.
6. Trained, capable and dedicated financial committee and school governing body to implement school funds effectively and efficiently.
7. An environment where the operation were not dependable on one individual rather than several stakeholders.
8. Clear process which have been clearly documented and easily accessible to all stakeholders such as SGBs, staff, students, parents, community and higher administrative bodies etc.

Most participants agreed that in order to institutionalise such promising practice, there must be:

1. Clarity – every process, system and decision must be clear.
2. Transparency – every process, system and decision should be transparent or visible to anyone who is looking at it. Lack of transparency leads to lack of trust among and between stakeholders and without trust, strong institution that will withstand pressures from within and without cannot be built.
3. Communication – it is very important to communicate internally and externally with all stakeholders related to school financial management. The more they know, the more they are likely to assist, support and contribute. Also, the more they are included in the communication process, the more they will feel secure in the decisions made by the SGB.

But SGBs at the study area lacked such golden practices and challenged to administer their school funds effectively and efficiently to meet school missions, visions and objectives as responded by all of participants.

6.2.6 Challenges related to management of school fund

Heystek (2013) found that the majority of parents serving on school boards lacked basic literacy, especially in the area of financial management. Effective school financial management is fraught with difficulties, including a lack of financial literacy and a shortage of personnel with relevant experience managing school funds. Khuzwayo (2009) noted that parents in rural schools were actively involved in financial management despite their limited knowledge and willingness. They had to face the problem of having to travel long distances to get to school, which reduced their enthusiasm for getting involved in school administration.

Principals now have additional responsibilities for school financial management, as reported by Mestry, Moonsammy-Koopasammy, & Schmidt (2013:S49-S64) and agreed upon by most respondents. Owing to these factors, their input into the process of school financial management is less likely to be reliable and valid. Teachers and principals in many schools, especially those in rural areas, have little to no financial education or experience beyond their own. There may have been improper management of school funds, as many governing bodies have overspent.

Many school principals are unwilling to work with their SGBs for fear of losing control of the educational institution. Some principals, as presented by some participants and observed by Mestry, may be intentionally concealing financial information from parents because they believe it is their responsibility to manage school funds and see parental involvement in this matter as an intrusion (2006).

Because of principals' and SGB members' lack of familiarity with proper management procedures, schools are especially susceptible to financial mismanagement and corruption in the acquisition of goods and services, as reported by Kiprono Nganga & Kanyiri(2015: 243-260) and witnessed by the majority of participants. All parties agree, and Mestry (2006) agrees that this is owing to either a lack of clear financial guidelines for schools or a failure to

effectively implement those guidelines. It may also lead to conflicts between SGBs and their principals and the mismanagement of funds. They went on to recommend that a school's finance plans be created, approved by all interested parties, and put into action if the institution is to manage its finances efficiently and effectively. They also claimed that the most troublesome aspect of managing school funds was the absence of any clear organisational structures in this area. There is a lack of effective financial control measures, and it is common for appointed members of the SGBs to lack the requisite financial expertise and sign blank cheques or other documents presented to them by the principal or chairperson of the SGB.

The process of purchasing and budgeting for physical assets, monitoring and controlling school funds, and completing financial reporting remains complex and onerous for many principals and SGBs despite efforts to provide training in school financial management. District officials' inability to effectively manage school finances is a major problem for the institutions they oversee. While most participants believed that school financial management accountability and responsibility could be improved with better support and training, this was not the case for schools in the study area.

Kaguri, Ibuathu, & Kubaison(2014) posit that financial management in education is concerned with the cost of education, sources of income to meet educational costs, and the spending of the income in an objective manner to achieve educational objectives, and this has been acknowledged by a large number of participants. If education is to compete fairly for public funds, however, administrators in the study area will need to demonstrate how their budget requests will improve student outcomes, not just cover overheads. The responses of the participants suggest that the principal or head teacher at schools in the study area should seek the cooperation of the parents, the teachers and other school employees in the preparation of the budget. The majority of respondents do not believe that financial planning necessitates the use of accounting, which is the process of recognising, calculating, summarising, and communicating the monetary results of an enterprise's economic activities; keeping tabs on a

company's revenues and expenditures to answer questions about its financial health and tax obligations.

This study also concluded that principals, PTSA members and members of the school board committee are accountable for managing school budgets, should have input into their formulation, and should be open to personal change as necessary. In a nutshell, this means that budgets are not the end goal, but rather a means to an end. However, this is not the case in the research site.

Most of the participants agreed with the assertion made by Yizengaw, & Agegnehu (2021) that the financial control process consists of four components. The steps include establishing goals or targets, evaluating actual performance, comparing to the standard, and taking corrective action if necessary. This finding suggests that controlling, the process of keeping an eye on things to ensure they are going according to plan and adjusting course if necessary, is the yin to PLANNING'S yang. This is not, however, supported by the method of regulating educational institutions in the research region.

Briefly put, the study area's SGBs had a number of problems handling school money. Inadequate training for SGBs from higher authority to make them competent to manage school funds; a lack of intended models and vouchers; insufficient or no allocation of intended funds from the district office; a budget deficit at school; a lack of contingency funds; and low stakeholder participation in all school activities are all examples.

6.2.7 Impact of COVID-19 in management of school funds

A. TRENDS TO APPROACH THE EFFECT OF COVID-19 TO MANAGE SCHOOL FUNDS

The Corona virus outbreak in Wuhan, China, in December 2019 was a humanitarian disaster on multiple fronts (Naandoet & Gyang, 2021: 28-32). . Surprisingly, this one-of-a-kind virus primarily affected developed countries such as the United States and Europe, as well as developing countries such as Ethiopia. The pandemic wreaked havoc on developing countries' economic, social,

human, and political conditions owing to the inadequacy of health-care systems in developed countries (Naandoet & Gyang, 2021: 33-38). This virus's global spread, particularly in developed countries, has turned everything on its head.

To collectively win the COVID-19 battle, politicians, government officials, international organisations, NGOs, civil and professional associations, and others were globally prepared to restrain and minimise the virus's devastating effects. As a result, in the second week of March 2020, WHO declared COVID-19 a pandemic disease and urged international communities to take immediate action to halt the spread of the pandemic.

This international prevalence has been adopted by African countries, including Ethiopia, with poor infrastructure and inadequate health systems, and the situation become uncertain. They have been taking measures to reduce the spread of the virus using their best available alternatives, despite the fact that natural, social, economic, and educational aspects have continued to be affected.

The following were the major findings gleaned from respondents' responses regarding trends in approaching the COVID-19 pandemic in the Ethiopian education system:

The World Health Organization (WHO) received a report of a cluster of viral pneumonia cases of unknown cause in Wuhan, Hubei Province, China, on 31 December 2020. The WHO later confirmed that the illness was caused by a novel corona virus, which was officially named Severe Acute Respiratory Syndrome Corona virus 2 (SARS-COV-2) in February, and the disease it caused, Corona Virus Disease 2019. (COVID-19). COVID-19 preparedness and response activities in Ethiopia began before the outbreak was designated a Public Health Emergency of International Concern (PHEIC) on 30 January 2020, and before it met pandemic criteria on 11 March 2020. After the first laboratory-confirmed COVID-19 case was reported in Ethiopia on 13 March, multiple measures, including school closures, were put in place to slow the spread of the disease. School cancellations were once thought to be effective in preventing the spread of certain respiratory infections. In the case of COVID-19 transmission, closing schools reduced contact

between students and adults (teachers and parents). However, given some existing evidence that suggests children may not be major drivers of the infection, its impact may be smaller than other measures such as wearing masks or frequent hand washing. Over 26 million students in Ethiopia have been forced to stay at home owing to school closures, and while no systematic studies have been conducted on this, it is reasonable to assume that contact between students and certain groups of adults has decreased, potentially affecting disease transmission. When schools were closed, vacant schools and universities were converted into quarantine facilities. Thousands of returnees have been housed at these facilities, which have also helped public health capacity near border towns where quarantine infrastructure was lacking.

No country was immune to the COVID-19 outbreak, whether directly or indirectly. As a result, some Ethiopians became infected. The first case was discovered on 13 March 2020, from a foreigner, a Japanese person who arrived in Ethiopia on 04 March 2020, from Burkina Faso. Following that, the number of occurrences gradually increased. To avoid any potential viral concerns, the Ethiopian government has taken all necessary precautions. Ethiopia's government has announced that schools will be close starting from 16 March 2020. Despite their important efforts to reduce COVID-19 transmission, school closures have had their own negative socioeconomic consequences. This has the greatest impact on the most vulnerable and disadvantaged students and their families. Some of the negative consequences included loss of learning and skills, as well as psychosocial effects on families and children. Furthermore, disruptions in school food programmes, leading to a lack of adequate nutrition, as well as an increase in Sexual and Gender Based Violence (SGBV) and child marriage, have all been documented to varying degrees.

Ethiopia has the largest population in sub-Saharan Africa after Nigeria, with a projected population of more than 110 million by 2020. The number of school-age children is also among the highest in the region. However, since March 2020, when the government heard about COVID-19's terrible impact in Asian and European countries, a large number of children have been suspended from school.

School closures are a global issue, but unlike in other countries, Ethiopian children have no access to the internet, television, or radio for months. Since the closure, students at all levels have been disconnected from their studies for nearly a month, and alternative learning techniques have never been used. School leaders, principals, teachers, supervisors, support staff, and the entire community became idle in both public and private institutions. Laggard education at all levels had a double negative impact on Ethiopia's economy. WHO and UNICEF have urged African schools to reopen safely while also taking steps to prevent the virus from spreading, citing the aforementioned consequences of the prolonged education disruption.

Children appear to be less frequently reported as cases all over the world, and when their illnesses are typically minor. According to WHO data from early October 2020, children and adolescents up to the age of 18 account for roughly 8.5 per cent of reported infections, despite accounting for 29 per cent of the global population. In Ethiopia, children and teenagers under the age of 25 account for nearly 30 per cent of all COVID-19 cases. Furthermore, an antibody survey conducted in major Ethiopian cities revealed that sero-prevalence ranged from 2.5 per cent to 4.5 per cent in this age group. When it comes to whether the risk of infection differs between children and adults, some studies have found that children under the age of 18 are less likely to get the virus (between one-third and half as likely) than adults.

On the contrary, despite earlier observations in the pandemic that seemed to point to children being less likely to infect others once infected, recent evidence showed that children do indeed transmit the infection to others and are not any less infectious than adults once infected. As a result, while children are less likely to contract a serious illness, they can spread the infection to their families and schools, potentially exposing high-risk individuals to the disease. As a result, all of the aforementioned alternatives must be included in the safe reopening of schools. According to WHO, UNICEF and the International Federation of Red Cross guidance, the decision to reopen schools should be based on several factors, including the time knowledge of COVID-19 transmission and severity among

children, the local situation and COVID-19 epidemiology where schools were located, and school settings and ability to maintain COVID-19 prevention and control measures. The Ethiopian government issued a directive requiring COVID-19 prevention and control measures to be implemented in schools to ensure the safe reopening of schools. The degree to which schools follow those steps will determine how safely they can reopen their doors to children.

To combat the COVID-19 pandemic, the woreda education office formed a committee to oversee the implementation of COVID-19 prevention and control measures in schools. The committee was chaired by the Kebele administrator and included school principals, Health Extension Workers (HEWs), health workers from health institutions near schools, representatives from PTSAs, volunteers, and other community leaders. This committee was critical in ensuring that schools in individual kebeles met the basic requirements for safe reopening, as well as in promoting the use of COVID-19 prevention and control methods in schools. The committee was also in charge of encouraging communities to participate in activities like school renovation and cleaning, as well as ensuring that school-aged children were enrolled. During the school's reopening preparation period, the committee met on a daily basis, providing input to schools and reporting any difficulties to the woreda level technical committee. The committee also performed routine school assessments, such as determining whether a Health Focal Person was present during school hours, determining whether a functional communication platform with families had been established, and ensuring that key prevention messages were accessible to all members of the school community.

Each school had at least two instructors designated as "Health Focal Persons." Student Health Clubs were established or renewed, which aided in encouraging peer-education about COVID-19, as well as increasing student ownership and participation in COVID-19 protection guidelines. Furthermore, each school has a "Health and Hygiene Committee," which is chaired by the school director/assistant director and consists of the following members: teachers, health focal persons, school nurse or healthcare worker (if available), student representatives from relevant school clubs, PTSA, local security representatives, and community

members. The main responsibilities of this committee include ensuring that the school meets the minimum reopening standard, enrolling students on time, implementing mechanisms such as morning/afternoon shift systems to limit crowding, preparing the necessary hygiene and sanitation supplies, and training teachers and school staff on school-specific COVID-19 prevention and control measures. Following the reopening of schools, the committee was tasked with monitoring the continued implementation of measures, maintaining an active communication mechanism with the health sector (HEW, nearby health centre, woreda health office), and deciding whether or not to close a class or grade based on defined criteria, such as the proportion of suspected cases.

During the planning phase, this committee met on a daily basis. In addition to this committee, Student Health Clubs have their own authority to combat the impact of COVID-19 in schools. Every day, they hold discussions about basic COVID-19 signs and symptoms, transmission pathways, and prevention measures. In addition to COVID-19 cases, the clubs discussed personal hygiene, first aid, vaccination, substance abuse, school water, and sanitation and hygiene measures. This committee provided a safe environment for peer education and discussion, such as coping with stress, encouraging members to monitor students' adherence to COVID-19 prevention and control measures and equipping them to educate and influence their peers when measures are not fully adhered to, organising outreach activities to educate families and community members, and preparing COVID-19 and health and hygiene-related messages tailored to children and presenting on school administrators, teachers, and support staff have also been charged with promoting and demonstrating key Non-Pharmaceutical Interventions (NPIs) such as mask wearing, regular hand washing, and positive hygiene behaviours, as well as monitoring their uptake, assisting the Health and Hygiene Committee in identifying any member of the school community who exhibits the signs and symptoms of COVID-19, and ensuring that school buildings, classrooms and surfaces that are touched are clean.

B. COVID-19 IMPACT ON SCHOOL FINANCIAL ADMINISTRATION

COVID-19's outbreak created a whole new economic, social, educational, and political climate around the world. The school system, for example, was severely impacted, and vast sums of money were spent to mitigate the effects. The Ethiopian government made significant investments in education to combat the effects of COVID-19, which have a negative influence on school financial administration.

In order to determine the influence of COVID-19 on education, particularly at school financial administration, the following major findings were captured from responses of respondents:

1. To encourage healthy hygiene habits in schools, the school's budget was directed to provide adequate supplies such as soap, water, hand sanitizer containing at least 60 per cent alcohol (for staff and older children who can safely use hand sanitizer), disinfectant wipes, masks (as appropriate), and no-touch/foot-pedal trash cans. As a result, the cost of education moved to the aforementioned materials, which can have a direct impact on school expenditures.
2. School administrators considered implementation of several strategies. These include cleaning and disinfecting frequently touched surfaces with water, soap, and sanitizer at least once a day or between uses as much as possible within the school (e.g. playground equipment, door handles, sink handles, drinking fountains), clean and disinfect shared objects (e.g., gym or physical education equipment, art supplies, toys, games). This also entails place seating/desks at least six feet apart, turn desks in the same direction (rather than facing each other), or have students sit on only one side of tables, spaced apart, modify learning stations and activities as needed to reduce the number of students per group, placed at least six feet apart at school camps, create distance between children on school buses (e.g., seat children one child per row, skip rows). More importantly, teachers and children needed to

wash their hands with soap and water for 20 seconds or use hand sanitizers, when using common dining halls or cafeterias, ensure that children do not share food brought from home or from the food service, ensure that minors in food service lines and at tables be at least six feet apart while dining, clean and disinfect tables and chairs after each usage to maintain a healthy atmosphere. All such activities were done to reduce the influence of COVID-19; as a result, such tactics cost a lot of school funds.

3. By recognising the differences between school locations, including urban, suburban, and rural districts, the woreda education office and local public health authorities critically developed strategies that can be revised and adapted depending on the level of viral transmission in the school and throughout the community. Such protocols were employed in schools as suitable mitigation measures to protect kids, teachers, administrators, and other employees from the impact of COVID-19. The implementation of such strategy costs a lot of schools funds.
4. Schools lowered the impact of COVID-19 spreading by following mitigating practices that were tailored to their students' and community's requirements. To implement such protocols successfully and economically, school funds were allocated for purchase of hand sanitizer, soap, alcohol, water, and other products. Furthermore, regulator announcements of COVID-19 prevention and control procedures, cleaning and disinfecting regularly touched surfaces, modifying teaching materials, and providing training, cost a lot of school money.
5. As a result of the COVID-19 effect, students developed worry, anxiety and a fear of dying, a fear of dying in their family, or a fear of what it means to seek medical treatment, necessitating the appointment of extra experts such as psychologists. Taking care not

to stigmatise students and staff who have been exposed to the virus, re-establishing regular and safe delivery of essential services during school re-opening, hiring additional expertise to expand the provision of mental health and psychosocial support services at school, and creating an environment that promotes hygiene and cleanliness for students and other staffs all cost a significant amount of school funds.

6. Using various media means, the schools devised a method to ensure that their students and community receive up-to-date information about COVID-19. In addition, schools used various media strategies to provide adequate and age-appropriate information to children and their parents upon the re-opening of schools and on a consistent basis. Thereafter, basic principles followed, knowing the latest facts about COVID-19, what needs to be done for safe school operations and procedures to follow if students or a staff becomes ill, sharing information with children and young people on when and how school reopening will happen. The development of such media tactics at school consumed a large portion of the school's budget.
7. COVID-19 had less/no impact on school budgets before schools were closed, however, alternative solutions were developed at schools for re-opening and after re-opening to alleviate the impact of COVID-19. Additional rooms and bureaus were constructed to keep a distance of at least one meter between pupils, a number of wearing masks were purchased, and training was offered to prepare students and other staffs for the re-opening of schools are among other strategies. Such extracurricular activities squandered a significant percentage of the school's cash. These are some of impacts that COVID-19 faced at school financial administration.

6.3 RECOMMENDATIONS

This section provides recommendations for addressing some of the challenges in financial resource management at government secondary schools identified in section 6.2 of this thesis. To address the research questions presented in sections 1.3.1 and 1.3.2 of this thesis, the recommendations were presented in accordance with predetermined themes and categories derived from the literature review and research questions as presented in section 5.1.

6.3.1 Decentralisation of school funds

As stated by majority of respondents, decentralising the management of the school fund as a participatory decision-making framework provided the major authority of administering school funds for the school principals, the SGB and all other responsible bodies at school and out of school. As witnessed by Ntseto (2009:38), one of the biggest changes that have happened in educational management over recent years is the local management of the school fund. This has given the school principal and SGBs much more freedom in managing the schools and opened the door to better ways of managing the school funds. Therefore, it results in better spending, since those nearest the action, such as the principal and the SGB, are in a better position to make sound decisions about financial spending than those further away, such as the woreda, zonal as well as national or the provincial governments. Therefore, school funds must be decentralised to make school financial implementation effective and efficiently to attain school objectives, visions and missions.

6.3.2 Sources of school funds

It would be essential for schools have to diversify the sources of finance by expanding internal income by agricultural product, co-curricular clubs and by any other activities rather than waiting for government and NGOs (block grant, school grant and DFID budget). This is meant to minimise shortage of finance.

Financial or material aid to education, particularly for developing countries plays a significant role for expanding education. Education system like all economic and

social sectors requires finance to achieve its objectives. The attainment of these objectives is an important factor to exist in a system and to command scarce resources where it is from public or private resources. Schools require different kinds of resources to carry out educational activities effectively those results in effective teaching and learning process. Among those necessary resources, financial resource is an indispensable resource which facilitates the ground for other resources. Without sufficient financial resources, it is highly difficult to provide quality education which results better students' performance. To fulfil the huge financial resource needs of schools, various types of sources have their own contribution to enable schools to achieve their goals successfully. To satisfy such huge needs, schools must rely on different sources and be technical to generate efficient funds from those sources.

The needs of schools more or less will be satisfied if schools create or generate their maximum internal income as much as possible rather than waiting for governmental and donors as sources of finance. To this end, effective teaching learning activities will be done and this can be the road map to attain expected educational purposes as well as outcomes.

To provide effective funding to schools, school administrative bodies must employ effective and efficient techniques that motivate and initiate educational stakeholders to provide their bests to their schools. That is school managers should motivate stakeholders to participate in all schools' activities and create harmonious relationship among them. Through this motive, it is possible to increase their participation and involvement in different committee through the school structure.

In general, to enhance the participation of school committee and other stakeholders, schools and concerning body need to mobilise, develop awareness through discussion, and design strategy that can lead to highest participation of all stakeholders.

6.3.3 Ways of allocation of school funds

It was necessary to give schools non-salary recurrent budgets in the form of block grants and school grants under the Ethiopian educational system. This requirement is based on the number of pupils and is intended to make the funding distribution equitable and transparent. The government's budget must be distributed fairly to schools by dividing the required expenditure per student by the total number of students enrolled in the institution.

The local communities must be encouraged to support the government with existing local resources as well as in cash to meet the resources needed to finance and to manage the growing demand for educational opportunities. To attain such golden opportunity, the schools and the local governments must employ different strategies for mobilising community support.

6.3.4 Fund raising

As evidenced by Mpolokeng(2017), schools traditionally must generate additional income through occasional activities in conjunction with parents, associations, friends of the school or community groups to fulfil huge needs. Such events not only raise funds, but also encourage parents and the local community to be involved with the school, celebrate it and gain understanding of it and its achievements. They also enable relationships between children, parents, staff and neighbours to develop in a positive atmosphere. In effect, such events tend to rely on people who support them because they wish to support the school. In relation to this that as witnessed by Oosthuizen (2003:217), schools must employ a variety of methods to supplement their finances.

To have efficient fund raising, effective management was necessitated. Bisschoff (2004:85) asserts that effective management forms an integral part of any fundraising effort made by a school. As stated by him that all school fund raising programmes must consist of four basic elements: a firm belief in the mission of the school, as well as in the cause earmarked for fundraising, effective fundraising techniques, effective organisation and effective administration.

6.3.5 Composition of and responsibilities of school governing bodies

According to Bischoff (1997: 92) financial organisation includes actions like establishing organisational structures to handle various management duties, whether in the field of school administration or school finance accounting. To successfully manage school resources, these organisational structures frequently take the shape of SGBs, committees and/or sub-committees. The SGB of a public school is made up of different groups of peoples, namely: members who are elected such PTSA members, the school principal (ex-officio member) and members who not elected but directly have taken such as KETB members and members who are legally recruited.

As stated by Mestry (2004:130), SGBs must ensure the existence of and the effective execution of a sound, firm financial policy and also management procedures. Furthermore, SGBs of public schools are also required to take all reasonable measures within their means to supplement the resources supplied by the State, with the objective of improving the quality of education provided for the learners, establish a school fund into which all monies received by the school must be paid. To attain such best opportunities and to administer school funds effectively and efficiently, school principals and other SGBs must have clear understanding and experience on composition of and duties and responsibilities of school governing bodies.

As schools equipped by required number of expertise and in charge of their duties and responsibilities, those schools have best opportunity to administer their funds in effective and efficient ways. Therefore, recruitment of intended expertise that was in charge of administering school funds is advisable by woreda and city administration education office for effective and efficient budget implementation.

6.3.6 Training, follow-up and support

Effective school management is universally accepted as being the critical element in the success of schools. Many Ethiopian schools were struggling to meet their own, community and departmental criteria for success. This is usually related to the capacity, competence and nature of the school's management team

particularly the school principal. The competency of SGBS especially school principals were therefore considered as national imperative, which poses an enormous challenge to the education system. The demand for professional school managers is growing. A major challenge within the education system is finding visionary and competent leaders and managers. These leaders need appropriate administrative skills and professional education management competencies. To offer such visionary and competent SGBS, training, follow-up and support to fulfil the skill and competence gape of them were critical.

The competence of personnel to manage and control finance in education plays a decisive role for the effective utilisation of financial resources. Consequently, the success of financial management is largely determined by the competency and contribution of the personnel employed. Financial experts have specific financial management responsibilities, provide financial guidance and advice to the managers, and ensure prudence and probity were exercised in spending public funds and that a proper accounting of funds received and spent is provided. To assure such competence, training, coordination, follow up, monitoring, control, and feedback were obligatory and critical in addition to the skills and knowledge gained at collage or universities. So, institutions and individuals must be charged at providing training, follow-up and support for school administering bodies to fulfil their skill and competence gaps, which have direct effect in effective and efficient administration of schools funds.

6.3.7 Monitoring and control of school funds

The principal and the SGB must ensure that the necessary control measures were taken to be able to give a clear picture of the school finances. A financial report based on effective and efficient monitoring and controlling on the income and expenditure for the financial year must be submitted to the SGB for approval and parents were invited to the meeting to comment on and acknowledge the annual report.

School financial management is the process and function aligned with the managerial leadership elements of monitoring and controlling to achieve the aims

and objectives of schools. Financial management in schools does not exist in a vacuum (Heystek, 2013: 49-75) but a school functions within its small community and is influenced by the broader local community and beyond, in wider circles of influence, including the provincial and national departments of education. To initiate and motivate school communities at all school activities, school funds must be administered in an effective and efficient way and monitoring and controlling were a major task to do so. Therefore, it is important for the novice principal to know and understand the effective and efficient monitoring and controlling techniques for sound administration of school funds and what role the principals and SGBs play in it. On the contrary, principals and SGBs must be aware of both national and international challenges of managing school finances so that they can apply their minds carefully when performing such a task and considered sound monitoring and controlling techniques when developing strategies to deal with such challenges. In this study, the position of a principal is regarded as “formal”, therefore, formal models of management and managerial leadership elements of planning, organising, leading and controlling must be well executed. When these financial management elements were well executed, principals and SGBs will be empowered and assisted in achieving the mission, vision, aims and objectives of their schools, therefore, providing quality education in their schools. In general, the main purpose of monitoring and control system is to ensure a clear basis for decision-making, empowerment, accountability, greater focus on achievement of results and promotion of institution learning and knowledge sharing. So, school principals and SGBs must apply effective and efficient monitoring and controlling techniques to spend school funds effectively and efficiently. In this regard, the auditing systems of the schools should be carried out regularly by the woreda finance and economy development office in accordance with the financial rules and regulations. Woredas and towns education finance and economy development offices, auditors and woreda education office experts should make consistent monitoring and evolution on school financial resource utilisation and give technical support to school leaders.

6.3.8 Models, vouchers, and guidelines related to school financial management

Schools should follow and respect financial rules and regulations when utilising school finance. If not, these practices could be the cause for misuse, wastage and corruption of financial resources. Principals and other stakeholders need to follow government financial rules and regulations when purchasing educational goods and materials unless and otherwise corruption and mischief can be created and can be the cause for legal punishment by the law.

In principle, public property should be managed to ensure economy, efficiency and effectiveness in its acquisition, use, maintenance, protection and disposal within budgetary constraints. Establishing a proper maintenance system for public property helps to ensure that it will operate as economically and effectively as possible in accordance with the directives of finance and property management. Technically, each public office including educational institutions must have strong accounting and auditing (internal and external) system to encompass strong control over the allocation and utilisation of scarce resources. Both financial and physical resources should be controlled and managed by the guidelines, rules and regulations of the government issued by the Ministry of Finance. These rules and regulations were based on certain models and vouchers used to administer school resources. Any material property (purchased, donated or contributed by the community and the like) should be received by using legal receipts. This is true for the outgoing materials. Therefore, to assure effective and efficient control over school funds, school principals and SGBs must be guided by relevant models, vouchers and guidelines issued by relevant authorities to administer school funds.

6.3.9 Computerised accounting system

Computerized accounting systems (CAS), which revolves around the usage of related technologies, and computers, structures and approaches in the accounting process and function, to help overcome the downsides of manual accounting systems. The technological expansion across the globe seemed to have forced institutions to embrace the use of CAS and productively manage these

developments. Olatunji & Olusegun(2021) opine that the introduction of CAS is expected to lead to effective accounting operations for the organisations. It involves the mechanisation of accounting functions to assist organisations in making good timely and productive decisions. Therefore, the implementation of computerised accounting systems is saddled with a decisive role function to ensure organisational success in the competitive world. So, schools must have computerised accounting system to have sound funds administration.

6.3.10 Cash management

Cash management is essential for every business as it would contribute towards increasing profitability, future planning and sustainability (Mohamed, & Omar, 2016:89-107). The indicators of cash management include cash planning which is a technique used to plan and control the use of cash, safety that is to say there should be one to authorise use of cash, cash control, cash allocation and cash budget. Cash managers should practice effective cash management through different aspects which include cash budgeting, optimal cash balance, long-term cash forecasting, reports for control monitoring collections and receivables, options for investing surplus funds and strategies for investing surplus funds(Horváth, & Szerb, 2018: 161-172). To have sound financial management at schools, there must be effective cash management and the expertise that were charged with effective cash management practice.

6.3.11 Bank account and handling of other financial documents

As stipulated by Ethiopian MoE's, ELOCPFG, (2002), each school must open and maintain one bank account, specifically a cheque/current account, with the bank of its choice. If a school wants to open another account, it must first get authorisation from the province's woreda education office, woreda finance and economy office, and zonal finance and economy department. A second account was established for the purpose of depositing school grants and/or other internal school funds. As a result, it is the sole obligation of the school governing bodies, and it is a legal requirement, to open a bank account in the name of the school. The funds of the school were then placed and accounted for in this account, which was utilised for

all deposits and withdrawals. To make a payment at schools, the financial officer prepares a cheque, which is signed by two signatories from the SGBs. The signatories on the school account are members of the school government bodies for efficient payment. These signatories were the only ones who can sign cheques when they were being cashed. School principals and the chairperson of the KETB were authorised to sign the cheque of school grant. In other way, school principals and the chairperson of the PTSA were authorised to pay other accounts and sign the school bank book in order to effect payment. For withdrawal of school grants and block grants for school use, school budget must be referred. Furthermore, the counterfoils on school cheques must be countersigned by the appropriate parties.

6.3.12 Utilisation of the payment voucher

Requisition or claim form books and expenditure cash books were used in schools as payment vouchers to ensure that school funds were used prudently. Expenditure made using school money needs to be reported in the requisition book. The name of the school and the individual who requested funds from the organisation are both listed on the claim forms. The KETB chairperson for school grants, the PTSA chairperson for block grants, and the school principals for internal funds must all sign off on the claim form with the complete details of the claims and the amount paid. Any payment accompanied by an additional attachment of supporting vouchers must proceed with this **authorisation**.

6.3.13 Cash books

Financial records were the day-to-day records of all financial operation from the school administration. It is important for decision-making on financial matters and for reporting purposes, assists in tracking growth or decline in the school's asset and liabilities and serve as guidelines to indicate the school's financial position. From this view, it is possible to identify:

1. Assets are resources controlled and owned by the school. They are divided into two categories, current assets and non-current assets.

2. Liabilities are debts on which an amount is owed (Mothibi, 2015). They are divided into current liabilities and non-current liabilities.
3. Income is money received by the school either by donation, school fees or allocation from the department of education.
4. Expenditure is an amount spent by the school to run the daily activities of the school.
5. Capital is the net income of the income statement.

The following are important documents used for effective and efficient recording of the above issues at schools and must be kept by the schools for proper financial management:

1. Receipt books – They are used to record all money received by the school. Each time money is paid to the school, a receipt must be issued.
2. Bank documents – They include cheque books, deposit books and bank statement.
3. Cash book –The cash book is used to record all payments made.

6.3.14 Allocation of budget to schools

Funding of education by the government and other stakeholders is not only desirable but necessary (Shaturaev, 2021: 57-65). However, proper norms and financial management regulations should be observed to achieve organisational goals. Financing education has been and continues to be a burden to all countries and, therefore, various sources should be sought to finance education (Oladele, Oloowokere & Akinruwa, 2014: 59-78). In the Ethiopian education system, among others, government is the main source and charged with allocation of both block grant and school grant. The local government (woreda and city administration education office and zonal education department) should disburse school budget at the right time and must be based on established norms so that the necessary educational materials, equipment and facilities will be available at early time that results in effective and efficient teaching learning process.

6.3.15 Budgeting

According to Khumalo & van der Westhuizen(2018:190), the school's vision and mission are embedded in the development plan and provides direction to the budgeting process. Furthermore, a budget is not a balance sheet or simply a list of figures, which cannot be regarded as statement of the previous year's spending, and a prediction or projection of spending for the next year. It should be regarded as a planning instrument, a decision model to assist the management of the schools during the next financial period and beyond. As a Zweni, (2017) asserts that the process of budget determination involves a great deal of negotiation between the subordinate and his superior at various levels in the organisation.

Budgeting then, forces the administrator and staff to plan together what needs to done, how it will be done and who will do it. Budgeting in an organisation is a systematic design for planning, allocating and controlling the use of resources (Chen, 2017: 86-103). The budget process provide a framework for making decisions about the size, allocation and financing options appropriate to achieve programme and policy objectives (Lu, & Willoughby, 2015: 562-572). Effective financial management calls for careful preparation of budget for each financial year. The manager/principal should keep in view the sources of income and the expected expenditure on various heads. It is healthy practice to invite proposals from various sections, examine them and consolidate all proposals in the budget.

For effective school budget utilisation, schools should have followed the right way of budget preparation, should have utilised approved budget according to designed plan, need to utilise allocated budget for expected educational purpose, transparency of school budget, and submission of timely financial report to concerned body were very crucial points. During the preparation of school budget plan, schools need to improve their capacity to make necessary prioritization if this is not done, the most crucial educational activities will have been delayed and the non-crucial activities can be implemented first.

6.3.16 Reporting

As witnessed by Kenezevich (1969:442), financial reporting is a means of informing the school board, professional administrators and public and officials of the fiscal State of the school. That is the accurate financial information which provided by accounting and auditing is reached to various agencies and individuals by reporting. As a result, clear and meaningful communication between school administrators and stakeholders were made. Reports were prepared either a monthly, quarterly, or annual basis, and it is usually the function of the school superintendent to prepare the financial reports. The form and content of a report vary with its purpose. The systems approach requires reporting by outputs as well as inputs. In general, reporting presents in detail and in summary regarding income and expenditure, and gives fiscal information to the general public. To develop participation of community, stakeholders and to reach up on intended educational purpose, the transparency of budget implementation is mandatory because school principals and other stakeholders should pay due attention to do this responsibility through effective reporting. Therefore, genuine and honesty report is an important task of financial managers in that it clears the air by providing the needed information for stakeholders.

6.3.17 Promising practices regarding school financial management

Financial management is critical for organisational existence and success. To attain school objectives, schools must plan, organise, control, and monitor their school financial resources. To ensure schools' sustainability and growth, SGBs must adopt promising financial management practices which were sound and fit with intended objectives. A promising practice is a standard or set of principles that, when followed, are known to create positive results. Promising practices are guidelines for completing a task or configuring a system. Strict promising practice requirements may be established by a governing body or by an organisation's internal policies. Furthermore, when applied to a certain context or setting, a promising practice is a strategy, method, process, activity, incentive, or reward that common wisdom judges as more effective at attaining a specific end than any other technique, method, process, etc. To share promising practices among

schools, SGBs should adjust best practice and experience sharing programmes among schools and be in charge of scale up the identified promising practices.

6.3.18 Impact of COVID-19 in management of school funds

COVID-19 has been an unannounced guest and has stayed longer than we had anticipated. It has necessitated several innovations in education sector and impacted either negatively or positively at educational institutions, learners, teachers, researchers, working staffs etc. In this thesis, its trends and parallel opportunities on education system were briefly presented at section 2.12, 5.3.2.7 and 6.2.7. As discussed at those sections that COVID-19 has brought many existing patterns and trends to the education system. On one hand, we have been shown many weaknesses and vulnerabilities such as risks that follow from the privatisation of education and just how unprepared we were for a massive shift to digital and distance learning. On the contrary, some positive features within our societies have also become increasingly visible such as solidarity and strong resilient response to challenges in many societies, increased attention to the public good, resourcefulness, dedication and creativity from many teachers, families and students etc. who were collaboratively building remarkable learning experiences (Liew, Wang, Hong, and Go, 2021). The outbreak of COVID-19 created a whole new economic, social, educational, and political climate around the world. The school system, for example, was severely impacted, and vast sums of money were spent to mitigate the effects. As presented at section 2.12, 5.3.2.7 and 6.2.7 of this thesis that COVID-19 brought new trends and patterns at education system of a world, especially in developing countries like Ethiopia with poorly equipped education system and lack of technology were highly affected by its effect. In order to approach such kind of new patterns and trends government, educational stakeholders, community, parents etc. must be proactive and empowered with intended skills, experience and capacity to handle its impact. As a result, SGBs, parents, school community, students and teachers must be equipped with required experience, knowledge and skills of new technologies and realised the importance of ICT. Education and technology always come together but owing to COVID-19 pandemic, it took new level. It is true that if new technologies were used correctly,

they would provide more possibilities for educational leaders, teachers as well as students. Therefore, all educational leaders, educational stakeholders, school administrative bodies, teachers, students etc. should be more familiar with technologies and equipped with required knowledge and experience that make them more energetic and ambitious at their educational/school administration and teaching learning process resulted in more satisfaction in their life and simply approaching and responding for new situations and civilisation.

Furthermore community, parents SGBs, especially school principals as well as teachers must have access to timely information and guidance about such kind of pandemic and how to provide support to their students particularly in rural and remote areas. This information should be communication through the forms of technology that they have access to it. This will be important given that the level of support that school principals receive influences the level of support that teachers receive which, in turn, subsequently affects the level of support that teachers provide to teachers and students. Additionally, educational systems including schools must be charged with strategies that were aimed at helping students to catch-up on lost learning will need to tailor strategies to support the needs of disadvantaged students. Attention will also need to be paid to the additional supports that students have missed owing to impact of such kind of pandemic including peer-to-peer support, physical/material support and emotional/psychological support and the impact that this has had on students' wellbeing.

6.4 IMPLICATIONS FOR FUTURE RESEARCH

Education, as a discipline, must be developed on an ongoing basis. However, this is only possible through rigorous, critical and ongoing research (Sawyer, 2004: 213-242). Although it is not possible to generalise the findings of this study to all other schools within and across the circuit, it is necessary to suggest topics for further research following the findings and recommendations of this study.

It is recommended that the following topics be researched further because they were all highlighted by participants and appeared to be areas of concern for them:

1. The constitutions and functionality of SGBS and the school finance committees;
2. The impact of training of SGB members on managing finances;
3. Budgeting at schools and its implications;
4. Investigating what systems have the MoE put in place to deal with mismanagement of funds in public schools ;
5. The influence of formal educational financial qualifications on the effectiveness of SGB treasurers in school financial reporting;
6. Practices and challenges at engagement of stakeholders for effective school financial resource funding; and
7. Practices and challenges resulted from lack of intended expertise's for school financial administration.

6.5 CONCLUDING REMARKS

This study revealed major findings regarding the practice and challenges in school financial management at a government secondary school in the Wolaita zone of Ethiopia. According to the findings, schools in the study area faced several difficulties in managing their school's financial resources. The primary source of problems is an inadequate SGBs constitution and insufficient training in school financial management. This has had a negative impact on SGBs' ability to carry out their financial responsibilities effectively. Owing to a lack of collaboration among stakeholders, there were insufficient financial resources, resulting in a school fund shortage. Furthermore, it resulted in a lack of trust and transparency in school financial implementation. Inadequate knowledge in managing school finances at SGBS resulted in overburdening and overlapping responsibilities for the school principal. As a result, the school principal is under pressure, and school funds are mismanaged. Following that, some SGBs and school financial committee members were appointed from illiterate school PTSA and KETB members, rendering them incompetent at school financial administration. They

also changed frequently, with new members who had no knowledge of SGB matters joining while a few key members remained.

SGBs typically disregard the finance committee in the performance of its function and use it as a showpiece in the event of some form of monitoring. Treasurers were appointed from non-trained PTSA or KETB and were not given the opportunity to check school finance books, and because finance committees were mostly dysfunctional, it became impossible for them to carry out their duties. Financial systems and controls remain a challenge in minority schools because internal checks were not performed, income was not regularly banked, bank reconciliations were not signed, and blank cheques were signed. However, a few schools demonstrated good financial management by utilising electronic systems and maintaining financial records.

The resource allocation is insufficient to cover the schools' expenses and most parents and school community members are not effectively engaged in school issues. Nonetheless, some schools have good systems in place to supplement this. According to relevant document analysis, resource allocation appears to be managed appropriately in a few schools. However, the majority of schools face a challenge in this area, as evidenced by school document analysis, which is not appropriate as rules and regulations for school financial administration and the allocation is not used appropriately.

Accountability remains a challenge in most schools in the study area because it is implemented in an ineffective manner. Annual general meetings were held in a few schools, but some issues must be addressed in the majority of schools because these meetings are not done properly. Following fund-raising activities, very few schools provide feedback to parents and other intended stakeholders. Other schools exhibit a lack of accountability in this area.

Transparency remains a major challenge in most schools, as finance committees and SGBS were not functional, were not engaged, and did not provide timely reports to parents, the school community and other stakeholders. Some SGB members are unaware because they were assigned from illiterate KETB or PTSA, and they have no idea about the school's income or bank account balance, as well as all school financial implementation issues. These are some of the challenges that SGBs and the school financial committee have faced in school financial management at schools in the study area, which have a significant impact on school financial mismanagement.

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APPENDIX A: OPEN-ENDED QUESTIONNAIRES

Dear respondents, the purpose of this open-ended questionnaire will be to collect relevant data for the study entitled “The practices and Challenges in Financial Resource Management at Government secondary schools of Wolaita Zone in Ethiopia”. Hence, your responses have vital contribution for the success of this study. So you are kindly requested to read all the questions and fill the questionnaires with genuine responses. You are furthermore guaranteed that your personal details will remain strictly confidential and the information given here will be used for only study purpose. No need of writing your name on questionnaire. In addition there is no need to consult others to respond the questionnaire.

Among other schools in Wolaita Zone, only 10 government secondary schools such as Wana Wageho secondary school from Soddo Town, Bogale Walalo secondary school from Soddo Town, Gununo secondary school from Gununo Town, Dalbo Atwaro secondary schools from Soddo Zuria woreda, Shola Koddoo secondary schools from Soddo Zuria woreda, Bekulo Segno secondary schools from Bayra Koyssha woreda, Gala Wargo secondary school from Bayra Koyssha woreda, Laygnaw Humbo secondary school from Humbo woreda, Gacheno Secondary school from Damote Gale Woreda and Bedsa Secondary school from Damote Woyde woreda will be selected for this study and your responses will be only based on those selected schools from your city administration and/or woredas.

Thank you in advance for your cooperation!

Part One: Biographic information of participants.

Instruction: Please furnish the following biographic information.

1. Name of your Woreda-----
2. Sex: -----3. Age: -----
4. Education level: -----5. Qualification: -----

6. Current work position: -----7. Total Work of experience: -----

8. Work experience as woreda education office expert-----

9. Any formal qualification in finances? _____

Part Two: Provide your response to the following open-ended questionnaires regarding to the practices and challenges in financial resource management at your woreda secondary schools mentioned above.

Section one: The current practices of financial resource management at your woreda secondary schools.

1. Comment on secondary school governing bodies qualification, knowledge, and experience to manage the finance of their school effectively?-----

-----.

2. From your experience of support and follow up of schools, Who is ultimately responsible for the drawing up of the school budget, its implementation and evaluation of its performance and what is the school principal role in drawing up the budget plan, its implementation and evaluation of its progress? -----

-----.

3. What impact did decentralization of funds to schools have on school principals as financial manager of the school and how its importance is expressed for spending of school budget based on school goals and objectives?-----

-----.

4. From your follow up and support, school principals as school financial administrator, when and how he Supervise all financial activities of his school?-

5. Is there material resource inventory on secondary schools at your woreda? If so how it is done and when?-----

6. How and when secondary school principals at your woreda reporting their school finance progress to the stakeholders?-----

Section two: To what extent do the educational financial resources are audited and monitored at your woreda secondary school.

7. Is there a trend of internal/school and external auditing of financial resource at secondary school at your woreda? How these auditing activities are done and who is responsible to do so?-----

8. How appropriate utilisation of revenue and expenditure records is expressed at your woreda secondary schools?-----

9. In your woreda secondary schools, is there keeping expenditure within income?

If so, how?-----

10. Is there training opportunities provided by WEO or by other responsible bodies to secondary school principals and other school governing bodies related to financial administration in order to reduce financial mismanagement? If so, when and what are the training topics provided for them and other school governing bodies ?-----

11. What are appropriate measures taken by responsible bodies on embezzlement of school finance at secondary schools and what impacts those measures bring to effective management of school finance?-----

Section three: What are the Sources and Ways of Allocation of Education Finance to secondary schools at your Woreda?

12. What are the main sources of school finance and other resources for secondary school?-----

13.How and what are techniques used by secondary school governing bodies to participate Parent, Teachers, PTSA and other organisation (local investor, religious institution, NGOs to support secondary schools by finance and other resource? -----

14.What are criteria's to allocate block grant/school grant to schools and when it is allocated to secondary schools from your woreda and/or others?-----

15.From your experience of support and follow up of secondary schools, what are vouchers and models used to administer school finances and other resources at secondary schools at your woreda and are they appropriately utilised by intended bodies?-----

16.What are documents related to rules and regulations used to implement schools grants/block grants effectively and are they available at secondary schools of your woreda?-----

17.Are you sure that those rules and regulations mentioned at que. 16 are implemented at secondary schools effectively and efficiently? If it is not, what is the main reason to do so?-----

18. Is there keeping of revenue and expenditure records at secondary schools of your woreda?-----

Section four: Challenges those secondary Schools encounter in managing their financial resources.

19. What are the main challenges that encounter at secondary schools at your woreda in managing their school finance?-----

20. What are source of those challenges mentioned in question 19 and how those challenges are resolved ?-----

Section five: Challenges, trends and parallel opportunities resulting from Covid-19 affecting managing of school finance.

21. What are challenges resulting from Covid-19 that affects effective management of school finance?-----

-----.

22. What trends that school management bodies used in order to face challenges resulting from Covid-19 in order to effectively manage their schools and efficiently implement their schools finance?-----

-----.

23. What opportunity Covid-19 faces for effective school management and financial administration at secondary schools?-----

-----.

APPENDIX B: INTERVIEWS SCHEDULE

Good day/afternoon/morning! Sir-----

My name is Abraham Ololo. I am a student at the University of South Africa studying towards the fulfilment of the requirements of PhD in Educational Management. I would like to have a moment of your time as I have a few questions to ask you about school financial management which are basically for my study purposes. I would like to read you some guidelines below before we start so that you will get a clear picture of my intentions to conduct this study.

Guidelines:

1. My research topic is: “PRACTICES AND CHALLENGES IN FINANCIAL RESOURCE MANAGEMENT AT GOVERNMENT SECONDARY SCHOOLS OF WOLAITA ZONE IN ETHIOPIA”.
2. The purpose of the study is therefore to investigate the practices and challenges in financial resource management at government secondary schools of wolaita zone in Ethiopia in order to ensure accountability and transparency of school funds in this area.
3. Among other schools in Wolaita Zone, only 10 government secondary schools such as Wana Wagesho secondary school from Soddo Town, Bogale Walalo secondary school from Soddo Town, Gununo secondary school from Gununo Town, Dalbo Atwaro secondary schools from Soddo Zuria woreda, Shola Koddo secondary schools from Soddo Zuria woreda, Bekulo Segno secondary schools from Bayra Koyssha woreda, Gala Wargo secondary school from Bayra Koyssha woreda, Laygnaw Humbo secondary school from Humbo woreda, Gacheno Secondary school from Damote Gale Woreda and Bedsa Secondary school from Damote Woyde woreda will be selected for this study and your responses will be only based on those selected schools from your city administration and/or woredas.

4. Answering or responding to the questions is not compulsory, but your willingness to respond fully will greatly enhance the reliability and validity of the research study and will therefore be highly appreciated.
5. No individual interviewee or school will be identified in the research report. You will therefore remain anonymous at all times.
6. I humbly request you to answer all the questions to the best of your ability.
7. The interview should take 30-45 minutes of your time.
8. Your co-operation is highly appreciated.
9. Your responses will be electronically recorded and later transcribed.
10. Are you voluntary to precede the interview? -----

Part I: General information of the respondents

- Name of your woreda -----
- Sex _____
- Age in years /_____/_____/yrs old.
- Educational Level : _____
- The current job position _____
- Work experience (in years) _____
- Name of the schools which are provide in guide line number 03, you have done auditing task last three years -----.

Section one: Please tell to me what you have identified from the schools audited by you with in last three years.

1. How many times do you audit the accomplishment of finance of the schools sampled for this study within the last three years?
2. Who are participated from a given school in the auditing process in question one and why this is so?

3. What material and vouchers from the given school must be necessary for the auditing of school finance and among them which of them are provided to you during the above auditing time?
5. Is there financial rules and regulation documents that leads the financial implementation in a given school and are those rules and regulations applied effectively and efficiently? If it is not, what is the main reason?
6. Is there financial plans in which all responsible bodies are participated in designing, implementing, evaluating and reporting the financial implementation of a given school?
7. Is the financial documents in the school clearly indicates different sources of school finance and the ways the school allocates those budget based on the school goals and objectives by participating all intended responsible bodies?
8. Do the schools effectively and efficiently use all intended vouchers and models regarding financial administration? If it is not, what is the main reason?
9. When is budget control and monitoring exercised?
10. What are the main problems and challenges identified during the auditing process within the last three years and what are the main reasons that results those problems and challenges?
11. What are the best practices identified during the auditing process within the last three years and what is the root ground for those practices?
12. What are the challenges faced for secondary schools due to Covid-19 affecting managing of school finance?
13. What trends do the schools follow to handle the challenged faced to schools due to Covid-19 affecting school finance?
14. What opportunities Covid-19 results for schools in order to raise funds from different sources and for effective implementation of those finance?

APPENDIX C: FOCUS GROUP INTERVIEW SCHEDULE

My name is Abraham Ololo. I am a student at the University of South Africa studying towards the fulfilment of the requirements of PhD in Educational Management. I would like to have a moment of your time as I have a few questions to ask you about school financial management which are basically for my study purposes. I would like to read you some guidelines below before we start so that you will get a clear picture of my intentions to conduct this study.

Guidelines:

1. My research topic is: “PRACTICES AND CHALLENGES IN FINANCIAL RESOURCE MANAGEMENT AT GOVERNMENT SECONDARY SCHOOLS OF WOLAITA IN ETHIOPIA”.
2. The purpose of the study is therefore to investigate the practice and challenges in financial resource management at government secondary schools of wolaita zone in Ethiopia in order to ensure accountability and transparency of school funds in this area.
3. Among other schools in Wolaita Zone, only 10 government secondary schools such as Wana Wagesho secondary school from Soddo Town, Bogale Walalo secondary school from Soddo Town, Gununo secondary school from Gununo Town, Dalbo Atwaro secondary schools from Soddo Zuria woreda, Shola Koddoo secondary schools from Soddo Zuria woreda ,Bekulo Segno secondary schools from Bayra Koysha woreda, Gala Wargo secondary school from Bayra Koysha woreda, Laygnaw Humbo secondary school from Humbo woreda, Gacheno Secondary school from Damote Gale Woreda, Bedsa Secondary school from Damote Woyde woreda will be selected for this study and your responses will be only based on those selected schools from your city administration and/or woredas.

4. Answering or responding to the questions is not compulsory, but your willingness to respond fully will greatly enhance the reliability and validity of the research study and will therefore be highly appreciated.
5. No individual interviewee or school will be identified in the research report. You will therefore remain anonymous at all times.
6. I humbly request you to answer all the questions to the best of your ability.
7. The interview should take 30-45 minutes of your time.
8. Your co-operation is highly appreciated.
9. Your responses will be electronically recorded and later transcribed.
10. Are you voluntary to precede the interview? -----

If so, provide your opinion to the following questions?

1. How long have you served in the PTSA? According to EETP rules and regulation, how many years the PTSA once selected stay in his position?
2. Explain your role as the school governing body in terms of managing finances of the school?
3. In your opinion, are you responsible in managing school finance? If so, how?
4. As school administrative body, how and when stakeholders participate in planning, implementing, evaluating and reporting of school finance?
5. What are sources of school finance and as school administrator, what is your role in generating those sources?
6. What are the bases for allocating school grant/block grant from the government to schools and how these budgets is spent?
7. Who are the signatories at your schools account in terms of their positions?
8. Do you have any experience in managing the finances of the school? How have you been trained/ inducted?
9. How much and when your school finance is audited and reported to stakeholders?
10. Who is responsible in purchasing goods and materials in your schools and is it recorded in intended modules before use and for use?
11. What are challenges faced and parallel opportunities caused due to covid-19 in financial administration of your school?
12. What are the main challenges that affect effective and efficient utilisation of school finance in your school?

THANK YOU FOR YOUR COOPERATION!

APPENDIX D: DOCUMENT REVIEW CHECKLIST

This is document Observation Checklist. This check list is developed to gather information from official school/woreda/zone document and make observation of the actual situations related to financial management at government secondary schools under investigation form 2019 - 2021 fiscal years.

1. Name of school/woreda education office/ woreda finance office /ZED-----

2. Year of investigation of documents-----

No	Focus area	Available	Not available	Remark	
1	Important financial guidelines like auditing, Purchasing & budget utilisation guidelines				
2	Availability of necessary office equipment's in finance section	Models	19		
			20		
			22		
		computerized accounting system			
		Bank account book			
		cash book (cash ledgers)			
		Receipt			
		Utilization of the payment voucher			
3	School financial plan				
4	Financial report(like Audit reports)				
5	Meeting minutes of the school on financial issues				

	Tender committee minutes			
	PSTA budget approval minutes			
6	Utilization of the petty cash			
7	Budget transfer letter			
8	Checklists to support schools			
9	Guidelines to recruit principals			

APPENDIX E: UNISA ETHICAL CLEARANCE



UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

Date: 2022/02/09

Ref: **2022/02/09/ 67132731/20/AM**

Dear Mr AO Ossa

Name: Mr AO Ossa

Student No.: 67132731

Decision: Ethics Approval from
2022/02/09 to 2027/02/09

Researcher(s): Name: Mr AO Ossa
E-mail address: abura21etsub19@gmail.com
Telephone: +251-0465512123

Supervisor(s): Name: Prof VJ Pitsoe
E-mail address: pitsovj@unisa.ac.za
Telephone: +27124294436

Title of research:

**Practices and challenges in financial resource management at selected
Government secondary schools of Wolaita Zone in Ethiopia**

Qualification: PhD Education Management

Thank you for the application for research ethics clearance by the UNISA College of Education Ethics Review Committee for the above mentioned research. Ethics approval is granted for the period 2022/02/09 to 2027/02/09.

*The **medium risk** application was reviewed by the Ethics Review Committee on 2022/02/09 in compliance with the UNISA Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.*

The proposed research may now commence with the provisions that:

1. The researcher will ensure that the research project adheres to the relevant guidelines set out in the Unisa Covid-19 position statement on research ethics attached.
2. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.



University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

3. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the UNISA College of Education Ethics Review Committee.
4. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
5. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing.
6. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
7. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
8. No field work activities may continue after the expiry date **2027/02/09**. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

*The reference number **2022/02/09/ 67132731/20/AM** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Kind regards,



Prof AT Motlhabane
CHAIRPERSON: CEDU RERC
motlhat@unisa.ac.za



Prof PL Mabunda
DEPUTY EXECUTIVE DEAN
mabunpl@unisa.ac.za

 Approved - decision template – updated 16 Feb 2017

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APPENDIX F: PERMISSION LETTER TO CONDUCT THE STUDY

Request for permission

Date 08/07 / 2014 E.C

ENQ : Abraham Ololo Ossa, CELL: 0913340626/0993444464

Email- abura21etsub19@gmail.com

Re : Wolaita Zone Education
Department
Soddo

Dear Sir/ Madam

REF: Permission to conduct and collect data for my studies from wolaita zone education Department, Selected woredas and city administration education offices and selected government Secondary schools from intended woredas/city administration.

The captioned above subject refers. I am Abraham Ololo Ossa higher Expert of Educational Leaders and Teachers professional development directorate at wolaita zone education department. I am currently reading for a Doctor of Philosophy in Education (PhD) with the University of South Africa. My study is focusing on 'Practices and challenges in financial resource management at government secondary schools of Wolaita zone in Ethiopi'.

The target population for my proposed study are Zonal educationm department, Selected woreda education offices, selected woreda finance and economy offices, selected secondary schools from intended woredas/city administrations, zone education department head, selected Zonal education Department higher experts, Selected Woreda/city administration education Office Heads, Selected Woreda/city administration Education Office Experts, Selected woreda Finance and Econmy Office auditores, Secondary School Principals from selected woreda and PTSA Member from Selected woreda Secondary Schools.

I am now in the process of collecting information for my study from the mentioned samples and therefore I am writing to seek for permission through your good office to allow me conduct and collect data from the said institutions and individual respondents under your jurisdiction for my studies in PhD in Education.

I assure to you, that anonymity and confidentiality will be maintained as a requirement of ethical code of conduct.

Your quick and favourable response will be highly valued and I am looking forward to hearing from you soon. Yours in service,

Name of researcher: Abraham Ololo Ossa (Mr) Signature

Date

Mar. 15/2022



APPENDIX G: CONSENT FORM

CONSENT FOR PARTICIPATION IN RESEARCH

I Taddese Kuma (Head of wolaita zone education department)

The undersigned, Taddese Kuma have read the entire request letter for permission above relating the research work titled "**Practices and challenges in financial resource management at selected government secondary schools of wolaita zone in Ethiopia**" and agree voluntarily to participate the intended institutions and individuals from our Zone and to provide the intended documents from each institution for the research work.

I understand that the information of respondents from each institution will be used for this researcher work only and may not be used for any purpose except to help the researcher meet his research expectations.

I further apprehend that the respondents name will remain anonymous and the information they provide will be confidentially upheld.

I have received request letter for permission and a copy of consent form for our office records. I agree to write the supporting letter for each institution mentioned as agreement of participation under my jurisdiction

I append my signature as a sign of approval to participate all intended institutions and respondents from our zone.

Signature of Wolaita zone Education Department head: _____

Date: Mar. 15, 2022

Researcher's signature: _____

Date: Mar. 15, 2022

ታደሰ ክሙ ባክሩ
Taddese Kuma Bakare

የወሎ ቦርድ ጠቅላይ ሥራ ሰጪ
Head of Education Department

Office seal

Office Telephone number-----



APPENDIX H: REQUEST LETTER FOR COOPERATION

Request for Cooperation

Date-March 15/2022

ENQ : Wolaita Zone Education Department

Soddo

- Re: Soddo town education office
Soddo;
Re: Damote Gale woreda education office
Boditi;
Re: Gununo town education office
Gununo;
Re: Soddo Zuria woreda education office
Soddo;
Re: Humbo woreda education office
Tebela;
Re: Bayera Koyesha woreda education office
Bekulo Segino;
Re: Damote Woyede woreda education office
Bededssa;

Dear Sir/ Madam

REF: Request for cooperation to conduct and collect data for research from your woredas/city administration education offices and selected government Secondary schools from your woredas/city administration.

The captioned above subject refers Mr. Abraham Ololo Ossa, one of higher Expert of Educational Leaders and Teachers professional development directorate at wolaita zone education department. He is currently reading for a Doctor of Philosophy in Education (PhD) at the University of South Africa. His study is focusing on 'Practices and challenges in financial resource management at government secondary schools of Wolaita zone in Ethiopia'.

The target population for his proposed study are Zonal educationm department, Selected woreda education offices, selected woreda finance and economy offices, selected secondary schools from intended woredas/city administrations, zone education department head, selected Zonal education department higher experts, Selected Woreda/city administration education Office heads, Selected Woreda/city administration education Office experts, Selected woreda finance and econmy Office audiores, Secondary School Principals from selected woreda and PTSA Member from Selected woreda Secondary Schools.

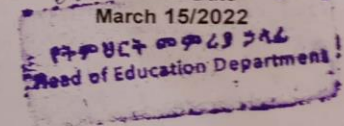
He is now in the process of collecting information for his study from the mentioned samples and therefore we are writing to seek for permission through your good office to allow him to conduct and collect data from the said institutions and individual respondents under your jurisdiction for his studies.

We assure to you, that anonymity and confidentiality will be maintained as a requirement of ethical code of conduct.

Your cooperation and favourable response will be highly valued. Yours in service, Taddese Kuma Bakare

Taddese Kuma(Mr.) Wolaita Zone Education Department Head - Signature _____ Date _____

March 15/2022



APPENDIX I: PARTICIPATION INFORMATION SHEET

REQUEST FOR PERMISSION TO PARTICIPATE IN RESEARCH STUDY/ For open-ended questionnaires/

Date / / 2014 E.C

Name of the person to who you address the request Dawit Gnao Position of the person to who you address the request Bikoyska
 Contact details of the person to who you address the request -----

1. Dear Dawit Gnao /contact person name, I-----/researcher name/ am doing research under supervision of -----/supervisor name/, a-----/supervisor position/ in the department of -----towards a-----/degree title/ at university of South Africa.
2. I am a registered student at Unisa studying towards the degree of Doctor of Education (PhD) in Educational Management. The title of my research is: **Practices and challenges in financial resource management at selected government secondary schools of wolita zone in Ethiopia.**
3. I hereby request your consent to answer **open-ended questionnaires** for my research study on an individual basis. The interview session will be tape-recorded with your permission/approval and will not exceed one hour. The interview will be based the practice and challenges of managing the finances of the school.
4. The venue, date and time for the interview will be decided with and in consultation with you.
5. You are guaranteed that your participation is free and voluntary and that you can withdraw from participating in the study at any time should you wish to do so. A pledge of secrecy will be signed by you and the researcher.
6. I further assure you, that anonymity and confidentiality will be maintained as a requirement of ethical code of conduct.
7. You will not benefit as an individual, but the school/woreda will be given the research document for library keep upon request.
8. I would appreciate it if you could complete the attached consent form indicating your participation/non-participation
9. Should you have any question(s) or concerns, please contact my supervisor: Professor VJ Pitsoe, +21124294436 (cell phone); +21(078) 827 6493 (office); E-mail: pitsovi@unisa.ac.za or me- Abraham Ololo, 0913340626/0993444464(cellphone); 0465512123(office); E-mail: abura21etsub19@gmail.com
10. Please kindly read the attached request and the above consent form and append your signature to affirm your willingness to participate in my research.

Signature of researcher [Signature] Name of researcher Abraham olo Position of researcher: LED

Contact detail-Cell Phone-0913340626/0993444464 Email-abura21etsub19@gmail.com



CONSENT FORM

I,Dawit Enaso..... (Participant) confirm that the person asking my consent to take part in this research has told to me about the nature, procedure, potential benefits and anticipated inconvenience of participation and I voluntarily accept to participate in the research study as highlighted in the letter of request attached. I understand that I can withdraw from the research without any penalty. I have also received contact details of the researcher should I have any question(s). I understand that my responses and personal details will be anonymous and treated confidentially. I am also aware that I am not entitled to any form of remuneration and free to ask questions should I wish to do so.

I agree to the recording of the -----/specific data collection method/.

I have received a signed copy of the informed consent of agreement.

I append my signature as a sign of my approval to participate in the research.

Signature of participant:[Signature]..... ዳዊት ኢናሶ ኢያና
Dawit Enaso Eyana

Date:09/07/2014.....

Signature for audio recording approval:

Researcher's signature:[Signature].....

Date:09/07/2014.....



APPENDIX J: EDITING CERTIFICATE

EDITING AND PROOFREADING CERTIFICATE

7542 Galangal Street

Lotus Gardens

Pretoria

0008

10 December 2022

TO WHOM IT MAY CONCERN

This certificate serves to confirm that I have language edited Abraham Ololo Ossa's thesis entitled, **"PRACTICES AND CHALLENGES IN FINANCIAL RESOURCE MANAGEMENT AT GOVERNMENT SECONDARY SCHOOLS OF WOLAITA ZONE, SOUTHERN REGION, ETHIOPIA."**

I found the work easy and intriguing to read. Much of my editing basically dealt with obstructionist technical aspects of language, which could have otherwise compromised smooth reading as well as the sense of the information being conveyed. I hope that the work will be found to be of an acceptable standard. I am a member of Professional Editors' Guild.

Hereunder are my contact details:



Dr Jack Chokwe (PhD)

Contact numbers: 072 214 5489

jackchokwe@gmail.com

Professional
EDITORS
Guild

Jack Chokwe
Associate Member

Membership number: CH0001
Membership year: March 2022 to February 2023

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