ABSTRACT

The main purpose of this study was to assess managing financial and physical resources in secondary schools in Lay Armacheworeda in north Gondar Zone. Descriptive survey design supplemented by some qualitative data was employed. One education head and three members, three principals, thirty-six KETB members and fifteen PTA members were included in the study. Quantitative data were collected through questionnaires and qualitative data were collected through interviews and document analysis. The quantitative data were analyzed using one sample t-test while the qualitative ones were analyzed using narrative methods. The study pointed out that in managing financial resources, the planning aspect have shown progress however, controlling and evaluation tasks lags behind. In managing physical resources, there was progress in planning. However, the controlling and evaluation aspects were poorly practiced. Furthermore, absence of guidelines; insufficient training; lack of appropriate experience; absence of stock and safety control policy; and low participation of SGBs were taken as challenging issues in managing school financial and physical resources, nevertheless, poor financial planning and implementation; poor keeping of financial documentation and recording; and poor storage system were not challenging in schools. Based on the findings of the study, the researcher concluded that unless situations are changed the flight towards quality education is in question. In order to improve the management of financial and physical resources, the study recommended that the woreda education office must create good relationships with their schools to provide support in the form of supervision, auditing and evaluation of resources utilization and investigate their resource utilization practices and kebele educational trust board (KETB) members are not properly guide and support schools and different physical resources are disposing in schools, so give attention on these two areas. In schools, principals must possess their managerial skills to provide leadership in their schools to encourage school governing bodies (SCGs) to add their efforts in school resource management. School governing bodies must continue to work with school principals in responsible way to improve participatory decision making over financial and physical resources at school level.

Operational Terms: Management of finance, Financial resources, Physical resources.

1.0 Introduction

Education is a process by which man transmits his experience, new findings and values accumulated over the years in his struggle for survival and development, through generations. Education enables individuals and society to make all rounded participation in the development process by acquiring knowledge, ability skills and attitude. One of the aims of education is strengthen the individuals and society’s problem solving capacity, ability and culture starting from basic education at all levels.

Education enables man to identify harmful traditions and replace them by useful ones. It helps man to improve, change, as well as develop and conserve his environment for the purpose of an all rounded development by diffusing science and technology in to the society. Education also plays a role in the promotion of respect ion for human rights and democratic values, creating the condition for equality, mutual understanding and cooperation among people. Education does not operate in isolation rather it has to be integrated with research, practice and development to contribute towards an all rounded development of the society (FGEETP, 1994) School is a special environment where a certain quality of life and a certain type of activities, lines and formal functions are mainly concerned with the mental development of the Childs. Schools are institutions advised by civilized man for the purpose of aiding in the preparation of young for well-adjusted efficient member of the society.
Financial resource management refers to an effective and efficient allocation and utilization of financial resources corresponding to the achievement of educational goals. It is also the process of planning, organizing, directing, allocating, distributing, utilizing, and controlling funds in achieving educational goals. Physical (material) resource management refers to an effective and efficient allocation and utilization of physical resources in an attempt to achieve educational goals. The importance of managing financial and physical (material) resource management is that it leads to educational institutions towards success in order to implement strong control over the allocation and utilization of scarce resources, improve the quality of education, give a chance for the students to learn in a better atmosphere (environments), and decrease socio-cultural factors that can strongly affect the capacity of educational institutions.

1.1 Background of the Study

Lay Armacho woreda is found in region three, it is one of the woredas out of twenty-three woredas in North Gondar Zone. It is found 175 km up part from Bahirdar, the capital city of region three and 25 km up part from North Gondar Zone. The borders of this woreda are in the east, Wogera and Gondar town, in the West Chilga and Tach Armacho, in the North Wogera and Tach Armacho, in the South Gondar Town and Denbyía. The number of people found in this woreda are Male - 69,509 Female - 70,911 Total - 140,417 and the number of first and secondary primary schools are sixty-two, three secondary and preparatory high schools. So my research related to secondary and preparatory high schools. These schools are, limatber, Wynoch and Chachkuna schools.

Education, according to Combs (1970), as cited in Ali (2014), consists of two components. He classified these two components into inputs and outputs. According to him, inputs consist of human and material resources and outputs are goals and outcomes of the educational process.

According to Adeogun and Osifila (2007) as cited in Girma (2011) the management of educational resources is very crucial for schools because it has a key role in the achievement of educational objectives and goals. They added that an organization like educational institution attainment of objectives is directly proportional to the management and efficient utilization of educational resources.

Harter (1999) as cited in Girma (2011), also added that through appropriate planning and monitoring of expenditure and maintaining school property, learning outcomes for students will be enhanced. The availability of educational resources is very important because of its role in the achievement of educational objectives and goals. According to Hallack (1990), Harrold (1996) and Andiwo, Maria and Elijah (2005), as cited in Girma (2011), the availability of managing educational resources contribute to improve the teaching and learning environment and the performance of students achievement. Hallack (1990) as cited in Girma (2011), added that unattractive school buildings, crowded classrooms, improper use of school properties and surrounding that have no aesthetic beauty can contribute to poor academic performance. From these, one can deduce that managing school resource helps to create conducive environment for the teaching-learning process and eventually meet the objectives of the school efficiently.

Harber and Davies (1997) as cited in Ali (2014) also indicated that proper management of educational resources are relevant in identifying and prioritizing available resources for the use in educational activities and using these resources in the best ways that enable to attain goal of an organization. They also explain that since resources are usually scarce, we need to do the best with what we have. Thus, school heads and governing committees should work together to manage school resources effectively and efficiently.

School property management is a key for the successful performance and it has its own contribution to the quality of education. It creates a clean, safe environment and good physical setting that is appropriate and adequate for learning (Cave and Wilkinson, 1990) as cited in Derebe (2010). However, a closer look at the schools, it seems that they are not living up to the expectation in the provision of quality education and have been criticized because of their attempt to carry out the decentralization system without adequate capacity especially in terms of financial and physical resource management that can help for the contribution of quality education. Concerning to this,
different researchers such as Dereb (2010), Seid (2011), Girma (2011) and Ali (2014) have concluded in their findings that managing educational resources in education is a critical challenge and affect schools negatively to achieve their goals.

In their study they have clearly shown what was happening in either primary schools or education offices but the situation in secondary schools is still open to be studied as there are many challenges related to this level of education.

In this regard the Woreda Education office report indicates that the participation of the school governing bodies, Kebele Education and Training Board (KETB) and Parental Teacher Association (PTA) members in managing financial and physical resources was limited (WOEs, 2016). Thus, this study will be intended to assess the management of financial and physical resources in Limatber Cluster high schools in Lay Armacho, North Gondar Zone.

1.2 Statement of the Problem

Creating skilled man power and responsible citizens are the end goal of education, now a days, there is a more towards self-managing of schools which can be described as one where there is a decentralization of author and responsibility at school level for making decisions related to allocation and management of resources, Caldwell and Spinks (1998), as cited in Girma (2011).

Knight (1993) cited by Dereb.A (2010) also stress that school governing bodies need to identify their key tasks such as decisions over fund raising, allocation, evaluation, reporting to parents and over all school financial resource management. The necessary materials provided in high schools are reference books, chalk, materials used for teaching aid, chair, desk, electricity charges, telecommunication charges, and so on. These tasks indicates that school financial management is not a single person responsibility of school principals, rather it is shared among school governing bodies and Parent Teacher Associations (PTA). This effective financial utilization (management) activity is a collaboration task of school management committees and they are the key concerned bodies for the success of the school.

To manage school financial resources effectively there must be a need of experience and well trained man power in the school. Budget process management should be the focus in the practical link between planning of an organization management activities and evaluation that focus systematically on the performance. In regard to this, Demmock (1993) as cited in Girma (2011) explained that the empowerment of staff, parents and local community in managing budgets enables them to make greater participation in school decision making.

Mestry (2006) cited in Girma (2011) states that recently, most countries give the school governing body full responsibility in managing school finance, including preparing budget annually and managing school resources at their own autonomy.

Clark (2008) as cited in Seid (2011) argues that preparing annual budget and managing this resource is probably the biggest challenge of school governing bodies. More research findings of UNSECOS International Institute of Educational Planning (2007) as cited in Girma (2011) stated that the problems of school governing bodies that face lack of identifying their roles and responsibilities, and getting insufficient capacity building, specially how to plan and manage education resources particularly in most developing countries. In the case of Ethiopia, educational management is decentralized to school levels for more participatory decision making at lower levels. The responsibilities given to school governing bodies are mainly preparing operational plan, implementing the plan, monitoring and evaluation of school resources utilizations (MOE, 2007).

The researcher, wanted to do this research is that, different schools in the district take block and school grants budget from the finance office for the purpose of quality education improvement program, but most of the school directors do not know and use properly with different financial and physical resources guide lines and rules, so most of the time they are asked by the finance office and auditors, because of this problem initiated me to do this research.
1.3 Basic Research Questions:
1. To what degree do Secondary school principals and other school governing bodies manage financial resources in their schools?
2. To what degree do secondary school principals and other school governing bodies manage physical resources in their schools?
3. What factor affects the utilization of financial resources in secondary schools?
4. What factor affects the utilization of physical resources in secondary schools?

1.4 Objectives of the Study

1.4.1 General Objective
The overall objective of the study is to assess the management of school financial and physical resources in Limatber cluster high schools in Lay Armacho.

1.4.2 Specific Objectives
1. To assess the current participation of school governing bodies in managing financial resources in schools.
2. To assess the current participation of school governing bodies in managing physical resources.
3. To assess the main factor that are associated with managing financial resources in schools.
4. To assess the main factor that are associated with managing physical resources in schools.

1.5 Significance of the Study
The researcher believes that the result of the study provided information resource concerning about the utilization of school finance and physical resource on the overall teaching learning process to the concerned bodies like directors, PTA members, KETB members, Woreda Education Office, help them to find possible ways to handle the problem of the school financial and physical resource utilization and there by ways to realize wise financial and physical utilization and know the different financial and physical utilization rules regulations and apply different procedures put in the decentralization of finance and physical resource.

1.6 Delimitation of the Study
The scope of this research is delaminated to reflect on the utilization of school finance and physical resources in the teaching learning process in Limatber cluster high schools due to time, material and financial resources.

The reason the researcher delimited the study at this cluster school is that, first to make it manageable on account of resources and time constraints, secondly the financial and physical resources utilization in all junior cluster school is difficult to study and the research become unmanageable thus the study is delimited to the exercise of the financial and physical resources utilization in this cluster high schools.

The study focused in secondary schools because secondary education is taken as a base for self education and preparing students for the next level of studies. As a result, the system should produce better citizens that contribute for the national development in all aspects. Thus, the study basically concentrated on how school principals and other school governing bodies participate in budget planning, budget controlling and evaluation. At the same time their participation in material resource planning, controlling and evaluation; and the problems that affect the management of financial and physical resources were assessed in those of the mentioned cluster school.

1.7 Limitation of the Study
There are many problems faced while conducting this research, some of which are the following:
One was, lack of available or relevant literature about the topic, and the second was, unwillingness of some individuals to provide relevant data about the topic.
1.8 Operational Definitions of Terms

The definitions of the following terms are operational throughout the study:

**Management of Finance**: It was utilization and management of money to fulfill schools' needs.

**Financial Resources**: These are monetary inputs available for schools. These include money allocated by the government (block grants), donations from funds (school grants) and money collected from community participation.

**Physical Resources**: These are materials and buildings available in schools. These include administrative blocks, classrooms, libraries, laboratories, chairs, desks, tables, latrines, playing materials, textbooks, maps, charts, audio-visuals, televisions and video tape recorders etc. used in secondary schools.

2.0 Review Of The Related Literature

2.1 The Idea of Resources

According to the Macmillan English dictionary, resources means to provide a person or an organization with the things that they need in order to operate effectively, money or some things such as money, workers, or equipment that can be used to help an institution or a business.

According to the Cobuild Advanced English dictionary, resources are materials, money, and other things that organizations have and use in order to function properly. To continue the life of organizations, resources are essential inputs. This is because, without the aid of resources, almost there is no any type of human activity which can be performed in any kind of organization. In addition, Durbin et al, (1989) cited in Ali (2014) explained that resources are the only means by which organizational activities, production, services, and satisfaction ends are achievable.

2.2 Financial and Physical Resources Management in Education

To reach the desired educational objectives; educational resources should be managed efficiently. They should be assessed, planned, requested, purchased, stored, utilized, disposed, controlled, monitored and evaluated on time (Vander, 1995) cited in Girma (2011). If a school is required to be managed successfully, it must be well organized corner to corner to every part of the school system. The school finance must be properly managed, allocated, and used up so as to cover the different costs deserved by the school (Rajah, 2003) cited in Girma (2011). In addition, the school surroundings must be secured and sustained; and toilets must provide functional services and are in working order, and cleaned regularly and safely (DOE, 2008) cited in Ali (2011).

In this research paper, educational resources, particularly the financial and physical resources management were discussed as follows.

2.2.1 Financial Resources Management in Education

Pandey (1995) cited Nelson (2000) and education finance is one of those subjects which lie on the border line between economics education and education law. It is concerned with the income and expenditure of authorities of educational institutions and with the adjustment of one (income) to the other (expenditure). Financial management is defined by Pandey (1995) cited Nelson (2000) as that management activity which is concerned with planning and controlling. Hornby (1974) cited Nelson (2000) defined finance as the issue of the management of money or funds. In educational institutions, financial management refers to the management activity that is concerned with decisions on how to procure funds of organization financial resources and give account of funds provided for the implementation of educational programs.

Pandey (1995) cited Nelson (2000) the central purpose of financial management in educational institutions is the raising of funds and ensuring that the funds to mobilize and utilized in the most effective and efficient manner. The second purpose is to assist educational managers and administrators to keep a record of their financial matters for the benefit of the government. Hence, careful attention and well experienced and able employees are necessary for proper budget
management system. To conclude, the educational financial resource management relies on the concept of budgeting, planning, monitoring, controlling and evaluation as well as auditing the budget.

2.2.1.1 The Idea of Budgeting

Different scholars define budget in similar ways. Lesile (2010) as cited in Seid (2011) define budget as an estimate of schools expected income and expenditure for the following year and a budget may also be seen as a financial management tool for planning, implementing and evaluating and may be defined as a plan for allocation of resources and expenditure to achieve the objectives of the school.

Adesina (1981) cited in Nelson (2000) budget is the financial statement of the proposed expenditure and expected revenue of the government for a particular period of time. A school budget is an outline of the plan for financing the schooling program for a given period.

According to Oosthuizen (1998:300) as cited in Seid (2011) budget is a management tool or instrument by means of which the management team of the school can estimate and plan, utilize and co-ordinate, control and evaluate the human, material and other resources of the school in financial terms. Bisschoff (2002:67) as cited in Seid (2011) a budget can assist in a systematic planning to guide the activities of an academic financial year; be used in qualifying objectives and identifying priorities. The school needs are prioritized by focusing on activities that may lead to the realization of the vision and mission of the school.

According to Bisschoff (1997) as cited in Seid (2011), a budget is the mission statement of the school expressed in monetary terms, it is ongoing and dynamic process that is typically marked by regular phases, such as needs assessment, priority setting and planning and it is also forward-looking process which should be guided by the schools vision for the future and a realistic assessment of the risks.

Bisschoff (1997) as cited in Seid (2011) summarizes the purpose of a budget as assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organization; motivating and increasing the accountability of middle management; authorizing expenditure and activities; controlling, monitoring and analyzing expenditure; and evaluating performance.

Ntseto (2009) as cited in Seid (2011) The financial planning of school finances and its control are interdependent and closely linked with each other. It can be deduced that the same relationship exists between the budget and control since a “budget is a planning instrument”. Budget is not simply financial statement; it facilitates the development and control of the budgetary process. Thus, it is an essential element for organizational productivity and change. A good budget should be realistic (achievable), plan based, have a balanced time frame, be understood by users and include all sources of revenues as well as how it is intended to be spent efficiently and effectively.

2.2.1.2 Budgeting as Planning and Controlling Mechanism of Finance in Education

Ray et al (2001) as cited Ali (2014) make clear that school budgeting are basically a mechanism of educational planning and incidentally a tool of control. Saccred (2000) as cited Ali (2014) well managed educational institutions usually have budgetary or performance control features such as establishing budget for each department function, compare actual performance and take corrective actions so that the target budgetary performance is achieved. According to Murugun (2004) as cited in Seid (2011), budget control has benefits for wide-ranging of financial resource management control and provides standards against which a dynamic performance can be measured. He also added that it is an important tool for coordination reduces unproductive operations by minimizing waste of resources and make financial planning and controlling easy.

2.2.1.3 Budget Preparation Process in Education

Who prepares the budget or who should prepare the budget? The first point to note that the head of the educational institution, finance officers, the academic and administrative staff should collect the necessary data that will constitute the income and expenditures of the institution for the financial year.
As Monahana and Herbert (1982) as cited Ali (2014) comment that the most vital medium to school decision-making for successful management is the budget process. The budget process is certainly a basic planning machine offered which is done in order to make safe to ensure that the required resources will be available at the right time and in the right amount to be able to complete proposed actions and bring about planned objectives.

According to Knight (1993), as cited Ali (2014) the budget process in school is recurring and made up of four main phases and he discusses the phases as follows:

Phase-1 Preliminary analysis: Is the part of the school's strategic planning and taken place in the previous year. It involves prioritizing the school's key activities and funding required to bring these activities to fruition (completion).

Phase-2 Budget construction: Is part of the school's operational planning and taken place in the previous year. It involves construction of a draft budget which will be presented to the general parent body of consideration and approval.

Phase-3 Budget control: Is part of the school's operational planning and taken place during the current year. It forms part of financial committees over sight function.

Phase-4 Evaluation of the budget: Is part of the school's operational planning and taken place in the following years of budgetary process.

According to Andesina (1981) cited in Nelson (2000) identifies three major plans in the provision of the budget, namely:

A. The education plan, which defines polices of the school its programs and activities as well as other educational services to be carried out.

B. The expenditure plans, which translates each educational programs or service in to cost.

C. The financial plans, which sets out the means of meeting the cost of the educational programs and services.

2.2.1.4 Financial Monitoring, Controlling and Budget Evaluation Process

According to Bisschoff and Mestry (2005), as cited Ali (2014) financial monitoring can be defined as a regular checking what is planned against actual income and expenditure whereas financial control is ensuring the correct procedures are being followed and going through the necessary steps to take corrective action when required. Besides, financial control implies the sharing of information among all stake holders, as well as a need for transparency and accountability.

According to Marishane and Botha, (2004) as cited Ali (2014) evaluation is more concerned with the critical examination of the degree to which the finance allocated to various programs is according to the intended plan. Accordingly, budget evaluation can be performed while the budget is on operation, or after the budget period is completed. This process of evaluation may be done weekly or monthly.

2.2.1.5 Auditing

According to Gupa (1996), as cited Ali (2014) auditing is one of the controlling mechanisms of budgets by measuring and evaluating it. Besides, auditing can be defined as the checking of transaction of the business with its books of accounts and evidences with a view to find out arithmetic accuracy of the accounts.


According to Andesina (1981) cited in Nelson (2000) in educational institutions auditing means the verification of records kept in the accounting systems of an educational institution. It is important lines in the fact that no financial management is complete without an audit.

2.2.1.5.1 Internal Auditing
It is the first line of defense of the finance against impropriety. Internal audit is used to examine the accuracy and reliability of organizations of financial statements. The operational efficiency of an organization is evaluated by internal auditors (FGEFAP, 2009)

2.2.1.5.2 External Auditing
In this kind of auditing, a qualified independent agent makes an appraisal of the educational institutions, often either government auditors designated by the relevant government department or private firms of auditors. In other words, it is conducted by individuals from outside organizations financial statement.

2.2.1.5.3 Management Auditing
Management auditing assesses the general effectiveness of an organization. It rather analyzes all aspects of management; including research and development, service of stake holder, corporate structure, fiscal policies and executive's effectiveness. Steers et al (1995) as cited Ali (2014) although the most common practices in education divided into two ; i.e. internal and external audits, the above three divisions are also applicable to see both the financial practices and objectives or activities of the given organization such as schools to provide remedial actions on both the management of financial and other activities .

2.2.1.6The guidelines, laws and rules about the utilization of school finance
According to Alpha university collage, collage of distance studies financial and physical resource management (p.171:2008), receipt voucher, which means, funds obtained from all kind of sources to the schools should be received as per the accounting procedures. In schools such funds usually come to school in the form of cash, cheques or drafts. There should a receipt pad which is printed in a sequenced order by the permission of the ministry of finance or its branches that are found at the various levels.

2.3 Physical Resource Management
Hallack, (1990) as cited Ali (2014) the accomplishment of teaching and learning is chiefly dependent on the degree to which physical resources are successfully and correctly acquired, maintained and managed. According to MOE (2002), there are three major areas concerned to physical resources management. The first is that the maintenance and improvement of the school building, property and grounds, including day to day scheduled and preventative maintenance as well as community involvement in school maintenance.

The second is that the purchasing of text books, educational materials and equipment’s for school including stock control, storage as well as reduction and removal of stock. The third is that safety and security of school buildings and grounds.

It is clear that asset management is an important aspect of resources management in education. Good consumption of physical or material management is the task accountable for coordination of planning, sourcing, purchasing, moving, storage, inventory and controlling property in a best way so as to offer a pre-decided service to the client at a least price.

If physical resource is planned and utilized properly, it will assure the accomplishment of the intended goal (UNESCO, 2006). This indicates that the proper use, directing and controlling of material resources are important managerial functions in physical resources management.

Datta (1986) as cited Ali (2014) states that effective management of resources lies in the development of an awareness of the management objectives, in principle resources are scarce, thus, no resources should idle or under used. According to him "material management must ensure that the materials are physically distributed at the right time with a minimum of careful handling and maintaining the physical flow of materials in a continuous manner".

2.3.1 Controlling and Evaluation of Physical (Material) Resource
UNESCO(2006) defines the term controlling in relation to educational material resources is hat
controlling material is a process of checking the operation to the initial plan or production, allocation, distribution and use of materials to effect educational instruction. Evaluation generally deals with the determination of the effectiveness and efficient of provision of the material and use in the attainment of education objectives.

2.3.2 Storage

Storage as stated by Leenders et al (1989) and Sharma (2006) as cited in Girma (2011) functions physically controls and maintains all inventory or stock items, appropriate physically safe grounds must be established to protect items from damage.

Herrick et al (1956) as cited in Girma (2011) suggests that in the school, stores are significant places to keep unused school furniture and equipment, reserve text books and old files, etc for effective handling of materials, he suggests that storage is making to ease the handling and prevent stealing, spoilage, and other losses.

2.3.3 Inventory

Inventory is one of the managerial tasks that deal with appropriate utilization of resources. Sherleker et al (1988) as cited in Girma (2011) states that all commodities are between the receipts of raw materials and the dispatch of the final products to consumers are termed as inventory. Everette (2003) as cited in Girma (2011) states that the basic reason for carrying out inventories is that it is physically impossible and economically in practical for each stock item to arrive exactly where and when it is needed.

2.3.4 Planning for School Facilities Maintenance

According to Asiabaka (2008) as cited in Girma (2011) an aspect of school management that is generally overlooked is facilities maintenance. When new buildings are constructed and taken over by the appropriate authorities, practically no attention is paid to the maintenance of such buildings. Several school buildings that are over fifty years old have never undergo renewal or any form of modernization in spite of the changes in the educational system.

Facility maintenance is an issue that concerns all levels of the educational system ranging from the pre-kindergarten to the tertiary levels. Some of these facilities are architecturally outdated and therefore cannot contribute to functional education.

Maintaining the new buildings, renovating and modernizing the old ones require considerable expertise and commitment of human and material resources. Changes in weather conditions and lack of maintenance culture are responsible for the aged and deterioration of school buildings, grounds and equipment. School managers and teachers who constantly use school facilities lack knowledge of facilities maintenance planning.

2.3.5 The guidelines, laws and rules about the utilization of school Physical (Material) Resource.

According to USAID/IQPEP, school principal, training manual (p 103-104, 2008) and Alpha university college, college of distance studies financial and physical management (p.6:2008).

Model 19 - Used when they bought material submitted to the store, it is a document used to enter materials /equipment to the store class and should be printed in sequenced order by the permission of the ministry of finance or its branches that are found at the various levels.

The receipt of the model is prepared in three copies and distributed as follows:

Original copy to the accountants
Second copy is given to a person who gave material.
Third copy is retained in the pad.

According to USAID/IQPEP, school principal, training manual (p.103-104: 2003) and Alpha university college, college of distance studies financial and physical resources management (p-6:2008)

Model 20 - Is a request to withdraw the bought materials from the store and prepared in one copy only.

Model 21- Used to give an approval for a requested materials or a delivery order the store head shall check the existence of stock and authorities the issuance and it’s prepared in one copy only.
Model 22- Helps to withdraw the bought materials from the store and used the stores clerk shall issue the requested item to the user through receipt for article or prosperity used. This model should be printed in sequenced order by the permission of the ministry of finance or its branches that are found at the various levels. The receipt of the model is prepared in three copies and distributed as follows:
- Original copy to the person who takes the materials
- Second copy to the inventory purpose for the school
- Third copy is retained in the pad

2.4 Factors Affecting Financial and Physical Resource Management in School

Clarke (2008) as cited in Girma (2011) states that the first and most important aspect of managing school finance is to be quite clear who is responsible for what.

According to Odden and Picus (2004), as cited in Girma (2011), the school problems in respect of the management of finances are budget were poorly complied and non-existence, financial policies and control measures were non-existence, check and cash payment were generally made in the absence of payment authority and supporting documents, procurement procedures were highly questionable, books of account were not maintained, stock registers were nonexistence and statutory reports were not rarely found.

3.0 Research Methodology

3.1 Design of the Study

In the study descriptive survey design supplemented by some qualitative data was engaged. This strategy helps to define, examine and interpret the circumstance that happens in secondary schools, in relation to the assessment of managing financial and physical resources in Lay Armacho. It is also important to collect vast information from a number of respondents.

3.2 Data Sources

The main data sources of this study were principals of secondary schools, Kebele Education and Training Board (KETB) members, Parent-Teacher Association (PTA) members and education offices head and members. They were wisely selected in the acceptance that they are the main actors in the management of school source. Also, document analysis was used as a secondary source.

3.3 Population, Sample and Sampling Techniques

Population

The target population of the study consists of three secondary school principals, thirty six Kebele education and training board members, fifteen Parent-Teacher Association members and one education office head and three education office members in Lay Armacho. In this there are three secondary schools.

Sample

All three schools were included in the study using purposive sampling method to include all in the study. Therefore, in the study there were a total of three sample schools.

Thus, in the sample schools, there are three principals, thirty six Kebele education and training board members, fifteen Parent-Teacher Association members and one education office head and three education office members which were used as respondents for the study by purposive sampling method to include all.

In other words, there would be a total of fifty four respondents for the questionnaires. Besides, one head and three education office members from education office were selected purposefully for interview as they are important to provide enough information for the study. Furthermore, three schools were chosen for document analysis using purposeful sampling method.
3.4 Data Collection Tools

In this study the data collection tools were questionnaires, interviews and document analysis in order to obtain evidences in relation to the assessment of managing financial and physical resource in secondary schools.

3.4.1 Questionnaire

This data gathering tool consists of closed ended items only. Closed ended items are useful to get brief responses to questions. These items also called structured or selected response items are easy to respond, take little time to fill out, easy to tabulate and analyze the data. Besides, they are also best for obtaining data that can be categorized easily. The questionnaire has forty five items, each item structured in a five point rating scale that ranges from very low (1) to very high(5). The questionnaire was developed by the researcher himself and Validity of each item and Reliability of the total questionnaire was calculated, and the obtained values of Validity and Reliability were in the permissible limits. The questionnaire was consists of total 52 items, divided into three sets: the first part, items from 1.1-1.7 (seven items) were related to personal information of respondents. The second part, questions from 2.1-2.21 (21 items) were related to the degree of managing financial resource and factors affecting financial resource. The third part, questions from 3.1-3.24 (24 items) were related to the degree of managing physical resources and factors affecting physical resources, it was managed to school principals, KETB members and PTA members as they are equally responsible to manage financial and physical resources in schools.

The questionnaire was prepared in English and translated in to Amharic in order to avoid confusions for those respondents that were selected from principals, KETB members and PTA members. The translation was carried out by the researcher and his partner; finally choose the best.

3.4.2 Semi-Structured Interview

Semi-structured interview is a useful instrument to capture the view of respondents; education office heads and members by investigating them through open type of questions to get more evidence about the assessment of managing financial and physical resources in secondary schools. There are twenty questions.

3.4.3 Document Analysis

Document analysis was used to examine the existence of tangible practices in managing financial and physical resources in secondary schools of Lay Armacho for five years time interval from (2012) to (2016). For this purpose checklists were developed by the researcher himself. The financial resource management checks list consists of eight items, focused to examine whether there exists: accessibility of financial registry format (ledger), Receipt voucher, and payment voucher, model-6, ME/HE 42, bank book, a yearly budget plan, accessibility statement of approval of the budget plan by the governing bodies, statement of order to spend money, the money uses for the school purpose gets approval from the school official person, accessibility a copy of feedback from auditors, availability of a copy of financial reports, accessibility of financial decision minutes books. The physical resource management document analysis check list also contains six items, designed to examine whether the existence of legal model for material distributions (19, 20, 22), yearly material resource plan, statement of order and approval for all materials distributed, a copy of inventory reports, and decision minutes book signed by SGBs on physical resource utilization performance evaluation.

The alternatives in the checklist were "Yes" and "No". The alternative "Yes" was used for the documents that completely existed and "No" for those that did not exist at all.

3.5 Data Analysis Techniques

In this study both quantitative and qualitative data analysis techniques were employed. As stated by McMillan and Schumacher (1997)cited in Girma (2011), it is becoming increasingly popular for a combination of data analysis method to be employed to investigate or analyze different aspects of the same phenomena. The data that were collected through questionnaires were analyzed with the help...
of both descriptive and inferential statistics. Percentage was used to express respondents’ characteristics. One sample t-test was employed to analyze the quantitative data that are related to the assessment of managing financial and physical resources. The researcher has selected this method because it is useful to test whether a single variable deviates from a specified constant. In addition to this, the data obtained through interviews and document analysis was analyzed in narrative forms. Statistical Package for Social Sciences (SPSS-20) version 20 was used to analyze the collected quantitative data.

4.0 Data Presentation, Analysis And Interpretation

Analysis and interpretation play a pivot role in any research. Collection of data is one step in the research and analysis and interpretation is another step in the process of research by which the researcher found the findings by which he can summarize and give recommendations. By this he can give suggestions for further research. This chapter deals with the presentation of the data, analysis and interpretation of data collected from four groups of respondents namely education office head and members, principals, KETB members and PTA members. The data gathering instruments employed was questionnaires, interviews and document analysis. This chapter consists of two sections: the first section deals with over-all information of the respondents and the second part showed the analysis of the findings of the study in relation to the basic research questions.

4.1 Characteristics of Respondents'

There are forty-five questions in the questionnaire and the questionnaire is disseminated to three groups of respondents. These groups include three principals, thirty six KETB members and fifteen PTA members. These groups of respondents were considered to have important information for the topic under study by benefit of their responsibilities and duties assigned up on them. All questions distributed to principals, KETB members and PTA members were filled and returned, which are used for data investigation. The following table shows the characteristics of respondents with respect to their sex and educational status.

Table 1Characteristic of Respondents by Sex and Education Level

<table>
<thead>
<tr>
<th>Level of Education</th>
<th>Sex</th>
<th>Principals</th>
<th>KETB members</th>
<th>PTA members</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>No</td>
<td>%</td>
<td>No</td>
</tr>
<tr>
<td>Illiterate</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Reading and Writing</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td>Grade 1-8</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Grade 9-12</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>Certificate</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diploma</td>
<td>M</td>
<td>-</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>-</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
</tbody>
</table>
Table 1 shows respondents’ sex and academic background. Among the respondents of principals, all of them are males however, the majorities (67%) are degree holders and the rest (33%) are master holders. Concerning to KETB, 9% of the respondents are Illiterate, 12% of respondents are read and write, 16% are from grade 9-12, 27% are diplomas, 33% are degree holders and 3% are master holders. In terms of sex it can be noted that 72% are males and 28% are females. In the case of PTA members, 27% respondents are illiterate, 40% are read and write, 13% are from grade 9-12 and 33% are degree holders. In terms of sex it can be noted that 67% are males and 33% are females. Therefore, it would be possible to accept from these data, such a relative level of education would help them to understand better about the various issues raised by the researcher in relation to the assessment of managing financial and physical resources in secondary schools.

About work experience of principals 3(100%) have less than five year experience. This is an indication that professional experience has due concern for the leadership ability and they have no good experience with work.

About the additional training of respondents, 3(100%) principals have not gotten additional training about directorship, financial and material resource management. Thus one can conclude that not getting additional training has a negative effect on managing financial and material resource.

### 4.2 Analysis of the Findings of the Study

#### 4.2.1 The Analysis of Managing Financial Resources

Managing financial resources have three parts: These are planning, controlling and evaluation of financial resources. Below the analysis relating in these are reported.

#### 4.2.1.1 The Analysis of the Degree of Planning Financial Resources

**Table 2 One sample t-test for the degree of Planning Financial Resource (Test Value = 3)**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>3.07</td>
<td>0.749</td>
<td>0.727</td>
<td>53</td>
<td>0.470</td>
</tr>
</tbody>
</table>

The table 2 shows the result of one sample t-test of the respondents on the degree to which schools prepare their financial resources plan through the participation of school governing bodies as showed by the observed mean score 3.07 which is greater than the expected mean value 3 but statistically not significant at (t(53)= 0.727andP>0.05). This implies that respondents of the sample schools believed that schools have good practice in planning financial resources through the participation of school governing bodies. The qualitative data are presented as follows: The document analysis that was carried out in the selected three schools showed that the financial plan exists. In addition it was observed that PTA members put their signature on the financial plan to show their participation in planning finance. The education office head and members were asked the same issue and four of them said that schools have their own financial resource plan prepared through the participation of school governing body (PTA). KETB is not functional said in their speech, they reason out that the organization of KETB is formed from different sector by rule and are not volunteer to do their work,
and also they lacks the necessary awareness and experience in planning for financial resources and guiding the school.

4.2.1.2 The Analysis of the Degree of Controlling Financial Resources

Table 3 One sample t-test for the extent of controlling financial resources (Test Value = 3)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>2.91</td>
<td>0.937</td>
<td>-7.26</td>
<td>53</td>
<td>0.471</td>
</tr>
</tbody>
</table>

The table above shows the degree to which schools control their financial resource utilizations through the participation of school governing bodies. The result of one sample t-test is displayed by the observed mean score of respondents 2.96 which is less than the expected mean value 3 but statistically not significant at t(53)=-7.26 and P>0.05. This entailed that respondents of the sample schools believed that schools have low practice in controlling financial resources through the participation of school governing bodies. Regarding to the qualitative data the results are discussed as follows: From the document analysis it was identified that, internal auditing documents, external audit feedback documents and financial resource utilization reports were not exist in two of the selected schools.

However, in all three schools the money spend to school purpose have got statement of order and approval from the school authorized person and; used a well printed format (ledger) like receipt voucher and payment voucher for registering their revenue and expenditures.

The education office head and members were also interviewed with the same issue and four them said that the governing bodies are personally busy on different activities outside schools their participation in controlling school financial resources were very limited. This result indicates that controlling financial resources was not to that amount good mostly in two schools.

4.2.1.3 The Analysis of the Degree of Evaluation of Financial Resources

Table 4 One sample t-test for the degree of evaluation of financial resources (Test Value = 3)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>2.78</td>
<td>0.664</td>
<td>-2.44</td>
<td>53</td>
<td>0.017</td>
</tr>
</tbody>
</table>

The table 4 shows the degree to which schools evaluate their financial resource utilizations through the participation of school governing bodies. The result of one sample t-test as shown by the observed mean score of respondents 2.78 is less than the expected mean value 3 and statistically significant at t(53)=-2.44 and P<0.05. This implies that respondents of the sample schools believed that schools have low exercise to evaluate their financial resource utilizations through the involvement of school governing bodies and representative of departments.

The results of the qualitative data are discussed as follows: From the document analysis it was gotten that the decision minutes book that the school governing bodies made in financial performance evaluation were not exist in two of the three selected schools. The education office head and members were also interviewed with the same question and three of them answered that school governing bodies consistent involvement in budget performance evaluation is under the expected level. They rationalized that in their speech that most of the school governing bodies are busy on their own work, as a result they have less interest to go to school. One interviewee speaks that in one school, school governing bodies like PTA members properly evaluate the school finance resources and participate in school activities. This result tells that good awareness helps the contribution of school governing bodies to participate in school activities.

4.2.2 The Analysis of the Degree of Managing Physical Resources: The Analysis of Managing Physical Resources: have three parts: These are planning, controlling and evaluation of Physical Resources. Below the analysis relating in these are reported.
4.2.2.1 The Analysis of the Degree of planning for Physical Resources

Table 5 One sample t-test for the degree of planning for physical resources (Test Value = 3)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>3.31</td>
<td>1.096</td>
<td>2.111</td>
<td>53</td>
<td>0.40</td>
</tr>
</tbody>
</table>

The table 5 shows the degree of planning for physical resources in schools through the participation of school governing bodies. The result of one sample t-test as shown by the observed mean score of respondents 3.31 is greater than the expected mean value 3 but statistically not significant at t (53) = 2.111 and P > 0.05. This implies that respondents of the sample schools believed that schools are good in preparing the physical resource plan through the participation of school governing bodies. The results of the qualitative data are presented as follows: the document analysis that was taken place in the selected three schools showed that schools are preparing their physical resource plan through the participation of school governing bodies. This is because three of selected schools, the resource plan exists, and signed by the school governing bodies by PTA members. In the same way the interview that was agreed with the education office head and members showed the same result as that of the document analysis.

This is because schools have their own material resource plan prepared through the participation of school governing bodies. However, all of the interviewees were not approved, especially addressing the maintenance of buildings and materials in the resource plan. They reasoned out that, if you go to schools you will get many desks and chairs thrown outside the class room, if these resources get enough maintenance they will serve the schools and solve students seating problems.

4.2.2.2 The Analysis of the Degree of Controlling Physical Resources

Table 6 One sample t-test for the degree of controlling physical resources (Test Value = 3)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>2.89</td>
<td>0.718</td>
<td>-1.137</td>
<td>53</td>
<td>0.261</td>
</tr>
</tbody>
</table>

The table 6 shows the degree to which schools control their physical resource utilizations through the participation of school governing bodies. The result of one sample t-test as presented by the observed mean score of respondents 2.89 is less than the expected mean value 3 but statistically not significant at t(53) = -1.137 and P > 0.05. This implies that respondents of the sample schools believed that schools have low exercise in controlling physical resources through the participation of school governing bodies. The qualitative data are presented as follows: The document analysis that was taken place shown that the materials distributed to each department have no statement of order model 20 in two schools and the materials are not arranged properly, the text books and other materials mixed each other and they are not put in their order, do not give their own code, the equipment are not put in safe place like desks in three schools. However, it was seen that schools are in good progress in inventory reports to the education office. This is because in all the selected three schools, copies of inventory reports that are submitted to education offices were found, the materials distributed to each department have statement of order such as model 20 in one school.

The interview that was carried out with the education office head and members showed the same result as that of the quantitative data. This is because all of the interviewees said that the school governing body’s lack of awareness plus personal issue at home they have less interest to go to school to control Physical (material) resources.

4.2.2.3 The Analysis of the Degree of Evaluation physical Resource Utilization

Table 7 One sample T-test for the degree of evaluation of physical resource utilization (Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>Df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree of planning for financial resources</td>
<td>2.5</td>
<td>1.042</td>
<td>-3.52</td>
<td>53</td>
<td>0.01</td>
</tr>
</tbody>
</table>

www.theinternationaljournal.org> RJSSM : Volume: 08, Number: 12, April 2019
The table 7 shows the degree to which schools evaluate their physical resource utilizations through the participation of school governing bodies (KETBs and PTA members). The result of one sample t-test as presented by the observed mean score of respondents 2.5 is less than the expected mean value 3 and statistically significant at t (53) = -3.52 and 5% (P<0.05). This implies that respondents of the sample schools believed that schools have low practice in evaluating physical resource utilizations with the participation of school governing bodies. The qualitative data are presented as follows: the document analysis approved out in the selected three schools shown that decision minutes books that the school governing bodies make on material resource utilization performance evaluation were not exist in all schools. The education head and members were also interviewed on the same issue. Out of four all of them said that the school governing bodies are not fully responsible to evaluate physical resource utilizations in schools. As specified by them, this is caused by their lack awareness on the importance of evaluation of resources utilizations.

4.2.3 The Analysis of Factors affecting the Management of Financial Resources

Table 8 One sample t-test for the extent of challenges in managing financial resources (TestValue = 3)

<table>
<thead>
<tr>
<th>No</th>
<th>Items</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Absence of financial guideline for the proper utilization of the school budget</td>
<td>3.76</td>
<td>0.889</td>
<td>6.277</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>2</td>
<td>Insufficient training regarding to financial resource management</td>
<td>4.04</td>
<td>0.776</td>
<td>9.819</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>3</td>
<td>Lack of appropriate experience(knowledge) in the management of financial resources</td>
<td>3.67</td>
<td>0.727</td>
<td>6.740</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>4</td>
<td>Low participation of school governing bodies in the financial management process</td>
<td>3.81</td>
<td>0.702</td>
<td>8.525</td>
<td>53</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Poor financial planning and implementation</td>
<td>2.83</td>
<td>0.607</td>
<td>-2.019</td>
<td>53</td>
<td>0.049</td>
</tr>
<tr>
<td>6</td>
<td>Poor keeping of financial documentation and Recording</td>
<td>2.69</td>
<td>0.577</td>
<td>-4.009</td>
<td>53</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Table 8 item-1 shows the degree to which absence of financial guide lines for the proper utilization of the school budget affects the financial movement of the school, the result of one sample t-test as shown by the observed mean score of respondents 3.76 is greater than the expected mean value 3 and statistically significant at t (53) = 6.277 and P<0.05. This implies that respondents of the sample schools supposed that absence of financial guide lines create challenge in the financial movement of their schools. However, the interview that was taken place with the education office head and members ensured that financial guide lines are found in the school ,but principals did not use and put properly that why financial miss use is happen ed. When the researcher checks financial guide lines were not fully available in schools and even if there exists they need updating and improvement.

Table 8 item, 2 shows the degree to which inadequate training regarding to financial resource management affects the management of financial resources. The result of one sample t-test as displayed by the observed mean score of respondents 4.04 is greater than the expected mean value 3 and it is statistically significant at t(53)=9.819 and P<0.05. This implies that respondents of the sample schools believed that in sufficient training is a critical challenge in their schools. Additionally, the education office head and members were interviewed with the same question. They said that insufficient training is a challenging issue in secondary schools. Table 8 item, 3 shows the degree to which lack of appropriate experience (knowledge) in the management of financial resources is a challenging issue in schools. The result of one sample t-test as shown by the observed mean score of respondents 3.67 is greater than the expected mean value 3 and statistically significant at t(53)=6.74 and P<0.05. This implies that respondents of the sample schools believed that lack of appropriate experience is a challenging issue in managing financial resources Table 8 item, 4 shows the degree to which low participation of school governing bodies in the financial management process is a challenging issue in schools. The result of one sample t-test as presented by the observed mean score...
of respondents 3.81 is higher than the expected mean value 3 statistically significant at t (53) =8.525 and P<0.05. This implies that respondents of the sample schools believed that low participation of school governing bodies in the management of financial resource is a challenging issue in schools. In addition to this, the interview that was carried out with the education office head and members states the same result. All of the interviewees said that the governing bodies’ participation in managing finance resources is not high as it was expected, because school governing bodies’ lack of awareness plays a great role for their low participation in school activates.

Table 8 item, 5 shows the degree to which poor financial planning and implementation affects the management of financial resources. The result of one sample t-test as shown by the observed mean score of respondents 2.83 is less than the expected mean value 3 and statistically significant at t (53) = -2.019 and P<0.05. This implies that respondents of the sample schools believed that poor financial planning and implantation is not taken as a critical challenge in their schools.

Table 8 item, 6 shows the degree to which poor keeping of financial documentation and recording affects financial resource management in schools. The result of one sample t-test as presented by observed mean score of respondents 2.6 is less than the expected mean value 3 which is statistically significant at t(53) = -4.009 and P<0.05. This implies that respondents of the sample schools believed that poor keeping of financial documentation and recording is not a challenging issue in their schools.

4.2.4 Analysis of Challenges in Managing Physical Resources

Table 9 One sample t-test for the degree of challenges in managing physical resources (Test Value = 3)

<table>
<thead>
<tr>
<th>No</th>
<th>Items</th>
<th>Mean</th>
<th>SD</th>
<th>t-value</th>
<th>df</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Absence of stock control policy in the school</td>
<td>3.56</td>
<td>0.839</td>
<td>4.86</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>2</td>
<td>Lack of guide line in the distribution and disposal of obsolete educational materials in the school</td>
<td>3.54</td>
<td>0.862</td>
<td>4.57</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>3</td>
<td>Lack of training regarding to school physical resource Management</td>
<td>3.69</td>
<td>0.865</td>
<td>5.82</td>
<td>53</td>
<td>0.000</td>
</tr>
<tr>
<td>4</td>
<td>Poor storage system in the school</td>
<td>2.89</td>
<td>0.793</td>
<td>-1.03</td>
<td>53</td>
<td>0.308</td>
</tr>
<tr>
<td>5</td>
<td>Low participation of school governing bodies in the management of physical resources</td>
<td>3.35</td>
<td>0.711</td>
<td>3.58</td>
<td>53</td>
<td>0.001</td>
</tr>
<tr>
<td>6</td>
<td>Absence of safety and preventive policy in the school regarding to physical resources</td>
<td>3.28</td>
<td>0.738</td>
<td>2.76</td>
<td>53</td>
<td>0.008</td>
</tr>
</tbody>
</table>

Table 9 item-1 shows the degree to which absence of stock control policy in schools create challenge in managing physical resources, the result of one sample t-test as presented by observed mean score of respondents 3.56 is higher than the expected mean value 3 statistically significant at t (53)=4.86 and P<0.05. This implies that respondents of the sample schools assumed that absence of stock control policy creates challenge in secondary schools physical resources management. In the same way the education office head and members said in their interview that absence stock control policy is a challenging issue in secondary schools. They reasoned out that schools have not well-developed stock control policies and work in traditional ways.

Table 9 item-2 shows the degree to which lack of guide lines in the distribution and disposal of outdated educational materials affect school physical resource management. The result of one sample t-test as presented by the observed mean score of respondents 3.54 is greater than the expected mean value 3 statistically significant at t(53)=4.57 and P<0.05. This implies that respondents of the sample schools assumed that lack of guide lines in the distribution and disposal of obsolete educational materials create challenge in managing school physical resources. In addition to this, the interview that was approved with the education office head and members support the same result. This is because most of the interviewees said that schools distribute and dispose outdated educational materials without guide lines in traditional ways.
Table 9 item-3 shows the degree to which lack of training regarding to school physical resource management affects resources management. The result of one sample t-test as displayed by the observed mean score of respondents 3.69 is greater than the expected mean value 3 and statistically significant at t(53)=5.82 and P<0.05. This implies that respondents of the sample schools believed that lack of training regarding to physical resources management creates challenge in schools. In addition to this, most of the interviewees also said that lack of training is a critical challenge in schools.

Table 9 item-4 shows the degree to which poor storage system creates challenge in secondary schools physical resource management. The result of one sample t-test as displayed by the observed mean score of respondents 2.89 is less than the expected mean value 3 but statistically not significant at t(53)=-1.03 and P>0.05. This implies that respondents of the sample schools believed that poor storage system is not a challenging issue.

Table 9 item-5 shows the degree to which low participation of school governing bodies in the management of physical resources creates challenge in secondary schools. The result of one sample t-test as presented by the observed mean score of respondents 3.35 is greater than the expected mean value 3 and statistically significant at t (53) =3.58 and P<0.05. This implies that most respondents of the sample schools believed that low participation of school governing bodies creates challenge in the management of physical resources.

Table 9 item-6 shows the degree to which absence of safety and preventive policy in secondary schools creates challenge in managing physical resources. The result of one sample t-test as presented by the observed mean score of respondents 3.2 is greater than the expected mean value 3 and statistically significant at t(53)=2.76 and ,P<0.05 . This implies that respondents of the sample schools believed that absence of safety and preventive policy in secondary schools creates challenge in managing physical resources.

5.0 Summary, Conclusions And Recommendations

5.1 Summary

The main purpose of this study was to assess the management of financial and physical resources in secondary schools of Lay Armacho. The sample sizes of the study were education office head and three members, three principals, thirty-six KETB members and fifteen PTA members. The basic research questions were:-
1. To what Degree do Secondary school principals and other school governing bodies manage financial resources in their schools?
2. To what Degree do secondary school principals and other school governing bodies manage physical resources in their schools?
3. What are the Major Factors that delay the management of financial resources in secondary schools?
4. What are the major factors that delay the management of physical resources in secondary schools?

In order to find answers to the basic research questions different instruments were employed to collect data. These instruments include questionnaires, interviews and document analysis. The questionnaires were administered to principals, KETB and PTA members. Interview was carried out with education office head and members. Besides, document analyses were taken place in three selected schools. Finally, the data obtained through questionnaires were analyzed using one sample t-test and the data collected through interviews and document analysis were analyzed qualitatively in narrative forms.

5.2 The findings of the study

1. In my first finding I have identified that in managing financial resources; schools have shown progress in planning financial resources through the participation school governing bodies. However, the exercise in controlling and evaluation of financial resources was limited.
2. In my second finding I have identified that in relation to the management of physical resources, schools have shown progress in planning for physical resources through the participation of School governing bodies. However, the exercise in controlling and evaluation of physical resource utilizations was very limited.
3. In my third finding I have identified that the challenges that delay the management of financial resources were absence of financial guidelines for the proper utilization of the school budget; insufficient training; lack of appropriate experience (knowledge); and low participation of the school governing bodies whereas poor financial planning and implementation; and poor keeping of financial documentation and recording were not considered as challenging issues in secondary schools of Lay Armacho. However, insufficient training; low participation of school governing bodies, lack of appropriate experience (knowledge); absence of financial guidelines; poor financial planning and implementation, poor keeping of financial documentation and recording are statistically significant.

4. In my fourth finding I have identified that the factors that hinder the management of physical resources were absence of stock control policy; lack of guidelines in the distribution and removal of outdated educational materials; lack of training; low participation of school governing bodies; and absence of safety and preventive policies whereas, poor storage system was not taken as a challenging issue. However, lack of training; absence of stock control policy; lack of guidelines in the distributions and removal of outdated educational materials; low participation of school governing bodies; and absence of safety and preventive policy are statistically significant whereas poor storage system are not statistically significant.

5.4 Conclusion
The findings of the study indicated that the management of financial and physical resources was not to that degree well developed in secondary schools of Lay Armacho. This indicates that the exercise in planning has shown progress, the controlling and evaluation activities delays behind. Even though, there are some situations solving the factors that hinder the management of financial and physical resources, there are a number of difficulties oppose schools not to move forward. Based on the results and outcomes of the study, the researcher decided that unless conditions are changed the flight towards quality education is in question.

5.5 Recommendations
In order to improve the current practice and to reduce the challenges that affect the management of financial and physical resources the following points are recommended.

1. In order to improve the exercise and minimize challenges of managing financial and physical resources the education office has to assess, find and disseminate different guidelines that can help for the proper utilization of financial and physical resources.

2. For the proper implementation of financial and physical resources the education office must create good relationships with their schools to provide support in the form of supervision, auditing and evaluation of resources and investigate their resources utilization practices. Create a suitable program that can help schools to share their experiences. Organize a training and awareness raising programs at the woreda level, KETB members are not properly guide and support schools and different physical resources are disposing in schools so, give attention on these two areas.

3. In schools, principals must increase their managerial skills to provide leadership in their schools to encourage the SGBs to participate in school management. Arrange training and awareness raising programs for the SGBs to fully implement their responsibilities at school level. They have to create proper situations to motivate the SGBs who participated well in school activities. They should also maintain proper relationships with education office to get support.

4. School governing bodies (KETBs and PTA members) must continue to work with school principal in-accountable sense to improve participatory decision making in managing financial and physical resources at school level.

5. Students must be a part of management team in managing financial and physical resources in schools. They should be heard what they say about school financial and physical resources.

5.6 Suggestions for Further Research

1. The scope of this study is at woreda level, but if anyone can conduct in zonal or regional level it will be better.
2. In this study the data were collected from parent teacher association, principals and Keble education and training board, so it’s better to include teachers out of PTA members and students to collect data.
3. It will be better if any one include the human resource management and time resource management in schools in further research studies.

Acronyms And Abbreviations

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<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AREB</td>
<td>Amhara Region Education Bureau</td>
</tr>
<tr>
<td>FGEFAP</td>
<td>Federal Government of Ethiopia Financial Administration Proclamation</td>
</tr>
<tr>
<td>FGEETP</td>
<td>Federal Government of Ethiopia Education and Training Policy</td>
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<tr>
<td>IQPEP</td>
<td>Improving Quality of Primary Education Program</td>
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<tr>
<td>KETB</td>
<td>Kebele Education and Training Board</td>
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<tr>
<td>ME/HE</td>
<td>Mengest Hesab (Government Cash)</td>
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<tr>
<td>MFED</td>
<td>Minister of Financial and Economic Development</td>
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<td>PTA</td>
<td>Parental Teacher Association</td>
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<td>SDP</td>
<td>School Development Plan</td>
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<td>SIP</td>
<td>School Improvement Plan</td>
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<td>SGBs</td>
<td>School Governing Bodies</td>
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<td>UNESCO</td>
<td>United Nations Educational, Scientific and Cultural Organization</td>
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<td>USAID</td>
<td>United States Agency for International Development</td>
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<tr>
<td>WOE</td>
<td>Woreda Education Offices</td>
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