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The Challenges of Financial Management in General Public Education in Cambodia

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Abstract

This study was conducted to assess an awareness of school governing bodies on financial practices, explore their perceptions on financial allocation and maintenance, and examine financial management challenges facing school governing bodies in three levels of general public education in Cambodia. Questionnaires were administered to 200 respondents from six Cambodian provinces, such as Kratie, Kampong Thom, Kampong Chhnang, Pursat, Pailin and Koh Kong. The findings revealed many financial management challenges facing school directors, staff and teachers. Moreover, a relatively large number of respondents (46%) claimed not to have received any formal training in financial management. The findings further revealed that almost all of the respondents either disagreed or strongly disagreed with the responsiveness of national budget allocation to schools' needs. This study suggests that Ministry of Education, Youth and Sport consider the needs and availability of school resources in each school location and make the budget allocation accordingly.

Keywords: Financial management, Financial allocation, Public education in Cambodia

I. Introduction

1. Background of the study

Win-win policy of Royal Government of Cambodia (RGC) brought Cambodia full political stability and peace, which is a prerequisite for sustainable development. The Cambodian public administration became the national unity public administration in 1999 after the integration of all political factions. At the same time, many important basic elements for

public administration were developed, such as laws on Common Statute of Civil Servants of the Kingdom of Cambodia and a civil servant handbook of Council of Administration Reform (Council of Administration Reform, 2010). Many reforms have also been made, including the development of database for civil servants, the use of information technology system to manage human resources, payroll, and remuneration, the arrangement and integration of a new employment classification system, and the placement of retirement. In the context of globalization and competition in an international arena, the Royal Government of Cambodia regards the public administrative reforms as one of its priority areas, to enhance work efficiency and public administrative capacity in the country.

In the educational sector, the RGC started implementing systemic school finance reforms in 2000. The first reform was the Priority Action Program (PAP) (World Bank, 2005). The program was first piloted in 10 provinces in 2000 and then was expanded nationwide in 2001. The aim of this financing reform was to enhance the quality of education and improve access to education by eliminating the school fees (Ministry of Education, Youth and Sports [MoEYS], 2010). Moreover, to improve the effectiveness of the existing school financing program and to strengthen the quality and effectiveness of education services, the government implemented a new financing program called Program-Based Budget (PB) to replace the PAP in 2007. Although the systemic school finance reform in Cambodia has been implemented since 2000, little is known about the impact of the reform at school level.

The budget allocation policy has identified a gap in the financial support received between larger and smaller schools. Schools with a larger population of students generally receive a larger amount of financial support, whereas schools with a smaller population of students obtain a lesser amount. In other words, larger schools can possibly make better progress than the smaller ones. However, financial support allocated to each school is inadequate to fulfill the school needs in a school year. The financial means are mainly allocated to support the pedagogical operation. Only minimal amounts are allocated to other aspects of school operation such as school repair and maintenance, school environment improvement, extra-curricular activities and professional development. The pre-determination of budget allocation has only provided minimal flexibility for school-level stakeholders to decide on how the budget should be utilized to meet their school needs. The pre-decided budget allocation has put school

principals in a challenging situation where they have to comply with the financing guidelines/regulations set by the central office of education, while attempting to realize the needs of their schools. Such a financing practice has neglected the fact that different schools have different needs for improvement. Therefore, the empirical findings of the present study will identify the financial management challenges facing school management teams in rural areas of Cambodia. The present study will also put forward a message for the Ministry of Education, Youth and Sport to take action and address this issue to enhance the quality of education in Cambodia.

2. Research questions

This study seeks to answer the following research questions:

1. To what extent is the school governing body aware of financial management in general public education in Cambodia?
2. What are the perceptions of the school governing body on financial allocation and maintenance in general public education in Cambodia?
3. What are the challenges facing school governing body in terms of financial management in general public education in Cambodia?

II. Literature Review

1. Principal financial management skills and financial management practices

Management skills are considered a key factor in the management of finances. Many definitions are given for this concept. According to Joo (2008), effective financial management skills should improve financial well-being in a positive way and failure to manage finances well can lead to long term negative social consequences. The authors further stated that financial management is mainly concerned with good management skills. Financial management failure can lead to long term consequences not only at a personal level but also at an enterprise or societal level, hence management skills has received increasing attention among researchers in recent years. Clarke (2008) emphasized that the finance policy is arguably one of the most important policies that a school governing body has to consider. He also stated that one of the main purposes of the school financial policy is to put in

place a system of controls (checks and balances) to ensure that the school finances are safeguarded and correctly managed.

Similarly, Mestry (2004) emphasized that many school principals and their board members do not have the necessary financial skills, so they are not in a position to solve any financial crisis in their schools. Atieno and Simatwa (2012) also explained that head teachers have many challenges when it comes to financial management. They further expounded that both the principal and district quality assurance and standard officer suggested that the teachers be trained on financial management. Apparently, financial management in education is concerned with the cost of education, sources of income to meet the educational costs and the spending of the income in an objective manner in order to achieve the educational objectives (Okumbe, 2001). In the preparation of the budget, the principal or head teacher must seek the cooperation of all stakeholders such as parents, teachers and other school employees.

According to Momoniat (2012), effective financial management requires managers to take responsibility for the actions and achievements in exchange for greater managerial discretion over their inputs. Thus, school managers have to take responsibility for their performance. Van Wyk (2004) also explained that financial management in the public sector is aimed at ensuring economy and efficiency and effectiveness in providing outputs to achieve desired outcomes that will serve the needs of the whole community.

2. Internal control system and financial management practices

According to Sulaiman, Siraj and Mohamed (2007), internal control system is defined as the policies and procedures which are put in place to ensure that the assets of an organization are protected and they are reliable for financial reporting. Moreover, they reported that the manager of an organization has to ensure a proper internal control and utilize the financial resources in a manner that can provide trust to donors and contributors. Internal control of organizations is meant to ensure the efficiency and effectiveness of activities, reliability of information, compliance with applicable laws and timeliness of financial reports (Jokipii, 2009).

Financial reports help managers to discuss results and spending and performance against budget, and they usually work from management reports, which have been prepared by the school accountants using

accounting information systems (Kaguri, Charles & Kubaison, 2014). Boddy (2011) also stated that financial control process incorporates four elements; setting objectives or targets, measuring actual performance, comparing this against the standard and taking action to correct any significant gap. Therefore, controlling is similar to planning and is the process of monitoring activities to ensure that results are in line with the plan.

Furthermore, Jajo (2005) demonstrates that financial controls in general involve authorization, segregation of duties, record keeping, safeguarding and reconciliation. These controls depend on the activity under consideration, and the survival of an organization depends on effective financial control (Paisely, 1992). Rosalind and Downes (2004) also advised that in order to prevent fraud in school finances, the principal should come up with clear procedures and responsibilities. These include separating staff duties, delegation of procurement authorization and also exercising effective supervision to make sure that rules and regulations are adhered to. However, Kahavisa (2003) reported that proper internal auditing was not set up properly in schools while government auditing was irregularly conducted; as a result, school funds could be misappropriated.

Finally, Mobegi, Ondigi and Simatwa (2012) concluded that weak internal control mechanisms were the major factors contributing to financial mismanagements. This was evidenced by the fact that at the time of the study there were many financial issues. For example, fee registers were missing; schools had no trained storekeepers; and school property was kept in deputy head teacher's offices. They concluded that all these situations led to loopholes for school finances mismanagement.

3. Budget participation and financial management practices

School managers may come up with plans for the school but the plans may fail to work if they are not linked to the budget (Mobegi et al., 2012). It is only through budgeting that schools can be able to allocate resources effectively. According to Simiyu (2014), it is always important for people within the school system to be involved in preparing the budget because they are part of the system and share in the operation of the whole program.

Mestry's (2006) study also revealed that in South Africa school budgets were poorly done, while Mobegi et al. (2012) noted that in most secondary schools budgeting is just a paper document and its actual implementation is a

mystery. Moreover, Macharia (2005) pointed out that it is wrong for schools to strain parents by initiating costly projects like the purchase of buses that had no direct impact on the improvement of education standards. He explained that it is high time the principals prioritized the schools' needs by implementing development plans that are less taxing on the parents and at the same time enhance learning. Plans need to have long term objectives, and the school managers need to carry out the major analysis of the school's current performance and the school situation to determine future needs. Furthermore, it is important to scrutinize the budget at school level so as to minimize opportunities for financial mismanagement and be in a position to monitor the actual performance of the school (Ziebell, Grable & Joo, 1991).

4. Factors affecting financial management practices

Hallack and Poisson (2000) explained that there are both internal and external factors that contribute to financial mismanagements in organizations. Low management capacity and lack of control mechanisms are factors which lead to mismanagement of finances, such as diversion or embezzlement of funds. Another factor is lack of professional norms or codes of conduct. Finally, there are such factors as lack of transparency, absence of clear regulations and low salaries which cause financial mismanagement and malpractice.

In other aspects, Kahaviza (2003) revealed that most board members do not understand the financial reports presented to them; this makes them make poorly informed choices or make delayed decisions indefinitely. According to Rosalind and Downes (2004), few school board members are able to learn about the school financial values and processes due to limited education or lack of time to dedicate to these matters. Likewise, Fiddler (2010) states such analysis needs to consider the schools environment, internal resources and organizational culture (values, attitudes, relationships, styles, politics, etc) as well as the school's performance and outcomes, and with such planning and analysis, a proper budget will be put in place. Moreover, Guthrie, Staplefoote and Morganti (2005) stated that budgets are representing financial crystallization of an organization's intentions, and suggested that for a budget to work it must be acceptable to those who use it, that is, it must be discussed and agreed upon by the implementers.

Ziebell et al. (1991) also found that in order to develop a realistic budget, management must predetermine the decision rules and organizational

structure that will be used during actual operations. Coopers and Lybrand (2008) also found that the underlying philosophy of financial delegation to schools stems from the application of the principles of good management. Similarly, Barasa (2009) recognizes that efficient management of financial resources is an important task for head teachers. Without adequate financial resources, institutions cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school.

Having examined many issues facing financial management practices in various contexts, this paper will look at financial management practices in general public education in Cambodia and investigate how school governing bodies in several Cambodian provinces are aware of the concept of financial management, financial allocation and financial maintenance. The paper will also look at the challenges facing school governing body in the general public education in Cambodia.

III. Research Methodology

1. Research setting and sample

This research took place in six Cambodian provinces, such as Kratie, Kampong Thom, Kampong Chhnang, Pursat, Pailin and Koh Kong. There were 200 participants (130 males and 70 females) in this study. Among them, 57 were school directors, 39 vice school directors, 26 teachers and 80 office staff. These research participants were randomly selected from 19 primary, 11 secondary and 17 high schools in the above six provinces.

2. Research instrument and data analysis.

A quantitative approach was used in this study because, it provides an accurate portrayal or account of participants' characteristics, such as behavior, opinions, abilities, beliefs, and knowledge of a particular individual, situation or group Burns and Grove (1993). To collect data, a set of questionnaire was developed. The questionnaire (see Appendix A) has four parts. The first part is about the demographic variables of the respondents. The second part deals with participants' general awareness of financial sources. The third part explores respondents' perceptions of financial allocation and maintaining of public schools. The last part examines challenges school governing body may face in their financial management work.

It took around ten to fifteen minutes for the respondents to complete all the question items in the questionnaire. All data collected were input into SPSS 23.0 for analysis.

3. Ethical considerations

For ethical considerations, all participants’ personal information will only be accessed by the researchers, who will not disclose any information which may cause any prejudice or disadvantage to the participants. Furthermore, no individual will be identified by name or any description in the research report. The researchers respected their dignity, self-esteem, values, ideas, and concerns and endeavored to understand their viewpoints in a non-threatening and unassuming way.

IV. Findings and Discussion

1. Awareness of financial management in general public schools

Table 1 below shows that the majority of the respondents tended to be aware of the school budget resources and the school budget plan and development plan. However, only less than 20 percent of the total respondents were aware of school expenditure, while almost none of them were knowledgeable about school budget expenditure procedure. 86 percent of them were reported to have very limited awareness of school budget expenditure procedure.

Table 1. *Awareness of respondents on financial management*

Descriptions	Very aware	Aware	Quite aware	A little aware	Not aware
Awareness of school budget resources	65 (32.5%)	62 (31%)	38 (19%)	23 (11.9%)	12 (6%)
Awareness of school budget plan and development plan	63 (31.5%)	63 (31.5%)	40 (20%)	22 (11%)	12 (6%)
Awareness of school expenditure	2 (1%)	15 (7.5%)	92 (46%)	72 (36%)	19 (9.5%)
Awareness of budget expenditure procedure	0	1 (0.5%)	27 (13.5%)	99 (49.5%)	73 (36.5%)

2. Respondents' awareness of financial allocation and maintenance

Table 2 below presents the respondents' perceptions of financial sufficiency and distribution of school budget. The data revealed that almost all respondents disagreed with the statement that school annual budget is sufficient, while only 1.5% agreed. The data further illustrated that only 0.5 percent of the respondents agreed that national financial allocation responds to schools' needs. The rest (99.5%) either disagreed or strongly disagreed that distribution of school budget meets school demands.

Table 2. *Awareness of school financial management*

Descriptions	Strongly agree	Agree	Disagree	Strongly disagree
School annual budget is sufficient	0	3 (1.5%)	102 (51%)	95 (47.5%)
Distribution of school budget is consistent with your school demand	0	1 (0.5%)	84 (42%)	115 (57.5%)

As for their knowledge of financial maintenance, 85 percent of the respondents claimed that they understood how to maintain their school finance safely, while only 15 percent admitted that they did not know. When further asked about where to safely keep the school budget, 79 percent of the total respondents agreed that the bank is a safe place to keep the school budget, while 26.5 percent of them thought that it is safer to keep money at school. 17.5 percent chose to keep the budget with the cashier, while 2 percent chose 'others' option, indicating that the three options were not applicable to them.

3. School financial management challenges and how to deal with them

In the questionnaire, the respondents were asked to list down their challenges in budget expenditure. Data analysis revealed four main challenges, including difficulties in arranging payment documents, difficulties in arranging list of financial accounting, unresponsive of budget allocation to school's needs, and incomprehension of expenditure's procedures from the school bodies.

As for how they deal with the financial management challenges which have arisen, about 75% of the respondents said that they had to deal with the challenges by themselves. About 56% sought support from other schools, while 46% of them asked for help from their superiors. Table 3 below illustrates the findings in detail.

Table 3. *Dealing with school financial management challenges*

Descriptions	Always	Often	Sometimes	Rarely	Never
Asking help from superior official	23 (11.5%)	69 (34.5%)	50 (25%)	26 (13%)	32 (16%)
Asking help from other schools	51 (25.5%)	62 (31%)	38 (19%)	17 (8.5%)	32 (16%)
Finding solutions by yourself	60 (30%)	70 (35%)	26 (13%)	11 (5.5%)	33 (16.5%)

Another section of the questionnaire looks at the solutions to the financial management challenges and seeks to find out whether the respondents have received any training with regard to financial management skills. The data showed that although 60% of them have always or often participated in school financial management practices, almost none have received any financial management training course. As seen in Table 4 below, 46% of the respondents have never received any training on financial management.

Table 4. *Financial training and participation in school financial management*

Descriptions	Always	Often	Sometimes	Rarely	Never
Receive financial training course	0	0	2 (1%)	106 (53%)	92 (46%)
Participate in school financial management	77 (38.5%)	50 (25%)	38 (19%)	23 (11.5%)	12 (6%)

Despite the reform in public financial management, a great deal of challenges and issues are still prevalent because the capacity and ability of the sub-national officials are still limited. The government has delegated the authority to officials in the sub-national levels; however, those officials have

been facing many challenges, mainly because of their limited financial management capacity.

This current study shows that school governing body of the three levels of general public education has been facing many challenges in their financial management work. Major challenges are related to their limited financial management knowledge and skills. This issue has been reported in a study by Atieno and Simatwa (2012) and by Clarke (2008), who found that when the school principals had no skills and knowledge of financial management, they would fail to manage their school finance effectively. There would be also many challenges because they could not handle their school's accounts, the budgeting process and the systems and controls that are necessary to ensure that the school's financial resources are effectively managed. Similarly, several studies have revealed that many school board members do not understand the financial reports presented to them; this leads them to make poorly informed or delayed decisions (Kahaviza, 2003; Momoniat, 2012; Rosalind & Downes, 2004).

V. Conclusion and Recommendations

1. Conclusion

The present study shows that there are many challenges faced by school governing body when it comes to school financial management. The first challenge is related to the limited knowledge and capacity of the school governing body on financial expenditure and financial expense procedure. Second, despite their limited knowledge, on-the-job or in-service financial management trainings is not adequately provided, as this study reveals that almost none of the school governing body members have received any financial management training. Third, it is found that school directors, staff and teachers surveyed face many challenges, such as difficulties in arranging payment documents and arranging the list of financial accounting and their inability to comprehend school expenditure procedures. Finally, almost all of the respondents either disagreed or strongly disagreed with the consistency of national school budget allocation with schools' actual demands as well as the sufficiency of annual school budget allocation.

2. Limitations and recommendation for future research

A major limitation of this study is a lack of data triangulation since the study only uses questionnaire as its sole data collection method. Thus, a qualitative method, involving in-depth interviews should also have been used to add richness to the data gathered from the questionnaire because it allows researchers to probe for more information where needed.

Moreover, this research only examines the views of 200 respondents from six provinces in Cambodia and therefore the data do not show a real picture of financial management in public schools across Cambodia at all. In this regard, future research should include larger samples from more public schools both in rural and urban Cambodia.

3. Recommendations

The study has a few key messages for the Ministry of Education, Youth and Sport of Cambodia, as follows.

- The Ministry should recruit individuals who have talents or interests in financial management and train them at National Institute of Education before sending them to work in public schools. This would ensure the effective management of finance in public schools in Cambodia, currently managed by school principals or others who possess teaching skills, not financial skills. .
- The Ministry of Education, Youth and Sport should monitor and evaluate the demand of the public schools and provide sufficient budget accordingly; otherwise, challenges and issues will still arise.
- The Ministry should further conduct in-service financial management training to equip all individuals who are currently involved with school financial management with the necessary knowledge and skills they need to perform their finance-related work successfully and effectively.

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Appendix A: Questionnaires

We are postgraduate students of Techo Sen School of Government and International Relations, The University of Cambodia. We would like to invite you to participate in providing honest and applicable answers for the following survey questionnaire. All your information would be very important and helpful for the purpose of this survey in order to acquire a valid and reliable result in contributing to the management team to explore the challenges of financial management in the three levels of general public education in Cambodia.

We really appreciate your kind and positive cooperation to fill in this questionnaire.

Section 1: Individual Characteristics

Direction: Please fill in the blank and circle your choice.

1. Age: _____ Year _____
2. Sex: A. Male B. Female
3. Position in your organization: _____
4. Years of experiences working in your organization: _____ years
5. Education background
A. Diploma B. Bachelor Degree C. Master Degree D. PhD

Section 2: Questionnaires on the awareness towards the concepts of financial management

Direction: Please circle your choice

1. Are you aware of your school budget resource?
A. Very aware B. Aware C. Quite aware D. Aware a little
E. Not aware
2. Are you aware of your school budget plan and development plan?
A. Very aware B. Aware C. Quite aware D. Aware a little
E. Not aware
3. Are you aware of your school expenditure?
A. Very aware B. Aware C. Quite aware D. Aware a little
E. Not aware
4. Are you aware of the procedure of budget expenditure?
A. Very aware B. Aware C. Quite aware D. Aware a little
E. Not aware

4. Deal with the challenges by finding solutions by yourself.
A. Always B. Often C. Sometimes D. Rarely
E. Never
5. Have you been participating in any training course related to financial management?
A. Always B. Often C. Sometimes D. Rarely
E. Never
6. Do you participate in your school financial management?
A. Always B. Often C. Sometimes D. Rarely
E. Never
7. If there is some financial incentive for financial official, is the effectiveness of financial management increasing or not?
A. Extremely increase B. Constantly increase
C. Medium increase D. Slightly increase E. Not increase