

Determinants of Effective Public Financial Management in Agricultural Department of North Shoa Zone Administration, Amhara National Regional State

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Abstract

The purpose of this study was to investigate determinants of effective public financial management in Agricultural Department of North Shoa Zone Administration, Amhara National Regional State, Ethiopia. The dependent variable of the study is effective public financial management. Five independent variables were identified including budgeting, accounting and reporting, internal control, external auditing, and leadership. The researcher used descriptive and explanatory research designs to accomplish the research objectives. A response rate of the study was 92.7 %. Cronbach's alpha technique was used to test the reliability of the instrument. The data collected was analyzed using descriptive statistics and inferential statistics (correlation and regression) with the help of SPSS version 20. According to the regression results, all of the six independent variables are making 79.2% contributions for effective public financial management in Agricultural Department of North Shoa Zone Administration. The study found that Budgeting, accounting and reporting, internal control, external auditing, and leadership have significant effect on effective public financial management of Agricultural Department of North Shoa Zone Administration. Based on the results of the study the researcher concluded that leadership is the most influential variable of effective PFM in this department followed by internal control and budgeting. Then, the researcher recommended that the Agricultural Department of North Shoa Zone Administration should understand the contributions of these five variables collectively significant for the effectiveness of public financial management. Finally, the researcher recommended further research by the other researchers including other public organizations of North Shoa Zone Administration.

Keywords: Public Financial Management, Budgeting, Internal control, Leadership, Auditing

1. INTRODUCTION

In recent years, there has been growing concern regarding the quality of public financial management (PFM) on developing countries especially in the high aid recipient countries of the sub-Saharan Africa and south and south-east Asia because the efficient use of funds from both foreign assistance and domestic sources highly depends on the public finance management system of the recipient country. No organization has ever succeeded without financial resources (Allis, 2004). Financial management is an essential element in the effective running of an organization (Burke, 2001). According to Padilla et al. (2012), effective financial management practice is essential in enhancing transparency, efficiency, accuracy, accountability which enables an organization to achieve its objectives.

ACCA (2010) noted that Public financial management is absolutely critical to improving the quality of public service outcomes. Effective PFM is a vital component for good governance (Transtec, 2017). It affects how funding is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services. ACCA (2010) cited that it is more than likely that the general public will have greater trust in public sector organizations if there is strong financial stewardship, accountability and transparency in the use of public funds. A PFM strategy underpins fiscal and macro stability, guide the allocation of public resources to national priorities, support the efficient delivery of services for poverty reduction and economic development, and make possible the transparency and scrutiny of public funds (Transtec, 2017). Agricultural Department of North Shoa Zone Administration is a governmental organization which supports farming activities of farmers as well as it provides farming supplies to farmers in the same zone. This study attempted to examine factors influencing PFM practice in Agricultural Department of North Shoa Zone Administration.

1.1 Statement of the Problem

Public institutions worldwide are under pressure to increase efficiency and deliver improved and integrated services, due to increased societal demands by their citizens and the heightened media attention critical of government inefficiencies in service delivery (Central, 2010). According to Lucy (2016), ineffective financial management leads to lack of basic facilities, misplaced projects, poor learning environment and therefore poor performance which defeats the government objective of attaining vision. Poor management of available funds leads to embezzlement, diversion of funds from prioritized projects and misappropriations (Ogbonnaya, 2000).

Ethiopian government is working to improve its financial management system by formulating clear and

comprehensive financial management laws, directives and guidelines that could be applied across the country through the technical and financial support of World Bank and European Commission (MoFED, 2009). Although such attempt is encouraging, still there is serious complaining from the majority of people concerning poor services provided to them which is mainly due to poor practice of PFM in the country.

Agricultural Department of North Shoa Zone Administration also experiencing problems related to financial management such as poor financial reporting practice, weak internal control system, weak financial administration, unethical relationship with vendors of agriculture supplies and rush spending of budget at the end of budget year. These are the results of poor PFM. Besides, there was no study conducted in examining determinants of PFM in Agricultural Department of North Shoa Zone Administration. Thus, this gap needs to be addressed. Therefore, in this study, an effort was made to determine whether budgeting, accounting and reporting, internal control, external auditing, and leadership were perceived to be some of the determinants of effective PFM of Agricultural Department of North Shoa Zone Administration of Amhara Regional State, Ethiopia.

1.2 Objectives of the study

General Objective

The main objective of this study was to examine determinants of effective public financial management of Agricultural Department of North Shoa Zone Administration.

Specific Objectives

The following are specific objectives of the study:

1. To examine the effect of budgeting on effective public financial management of Agricultural Department of North Shoa Zone Administration.
2. To examine the effect of accounting and reporting on effective public financial management of Agricultural Department of North Shoa Zone Administration.
3. To establish the effect of internal control on effective public financial management of Agricultural Department of North Shoa Zone Administration.
4. To assess the effect of external auditing on effective public financial management of Agricultural Department of North Shoa Zone Administration.
5. To examine the effect of leadership on effective public financial management of Agricultural Department of North Shoa Zone Administration.

1.3 Research Hypothesis

Based on the objectives of the study, the following hypotheses were formulated and tested:

- H1: Budgeting has significant effect on effective public financial management of Agricultural Department of North Shoa Zone Administration.
- H2: Accounting and reporting has significant effect on effective public financial management in Agricultural Department of North Shoa Zone Administration.
- H3: Internal control has significant effect on effective public financial management in Agricultural Department of North Shoa Zone Administration.
- H4: External auditing has significant effect on effective public financial management in Agricultural Department of North Shoa Zone Administration.
- H5: Leadership has significant effect on effective public financial management in Agricultural Department of North Shoa Zone Administration.

1.4 Scope of the Study

To make the research manageable this study was focused only on determinants of public financial management of Agricultural Department of North Shoa Zone Administration located in Debre Berhan City, Ethiopia.

1.5 Significance of the Study

Agricultural Department of North Shoa Zone Administration may benefit from this study because it may gain insight understanding of factors influencing effective PFM and their effect and then be in the position to give proper attention to public financial management of the Office. The study can serve as a reference for future studies aimed at investigating issues related to PFM.

2. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Public Financial Management

Financial resources are important organizational resources. No organization has ever succeeded without financial resources (Allis, 2004). Financial Management means planning, organizing, directing and controlling the

financial activities such as procurement and utilization of funds of the enterprise (Immaculate, 2016). The aim of financial management in the public sector is to manage limited resources to ensure economy and efficiency in the delivery of outputs required to achieve desirable outcomes that will serve the needs of the community. Public financial management (PFM) is the system by which financial resources are planned, directed, and controlled to enable and influence the efficient and effective delivery of public service goals (CIPFA, 2010).

As populations increase, as resources become scarcer or as economies grow more complex, the importance of PFM rises (CAPA, 2014). The issue of public financial management is very sensitive to the public because it affects the living standards of the community members (Lucy, 2016). Today, strong financial management in the public sector is not a luxury but a necessity. The stakeholders of the public sector are demanding more effective and efficient use of public resources (Ugas).

2.1.2 Related Theories

There are some theories that should be considered related to public financial management. This section presents three important theories that support PFM namely the theory of budgeting, budgetary control model and accounting theory in budgetary control.

Budget Theory

According to Rubin (2007), there are two dimensions of the theory which are descriptive and normative. The descriptive part of the theory holds that budget planning implies at least to choosing specific target levels of service by activity and then figuring out in advance what it would cost in terms of personnel and supplies to accomplish those specific goals. This theory advocates for departments to request for what they needed to accomplish specific tasks. The normative perspective of budget theory states that there should be wide participation of the public in budgeting, and the budgets ought to reflect the average person (Schick, 1973). In the context of public organization, the budgeting process should involve all stakeholders particularly, concerned ones such as management, team leaders, and finance and budget experts.

The Bucket Theory of Financial Management

In this theory families are in a position to set and reach their financial goals and also build a sound financial foundation. This Theory talks about five buckets hanging in stair step fashion, each below and a little to the right of the one above it (Lucy, 2016). As water flows into the top bucket the bucket begins to fill. When it reaches its capacity, the water flows over the edge and into the second bucket. The process continues until all the buckets are filled. The assumption is that the five buckets represents basic financial priorities. The first one being basic needs i.e. food, shelter and clothing and investment of surplus finances. The water that flows from bucket to bucket represents the resources that are owned by families. To build a sound financial base for a family, each bucket must be filled before resources are diverted to the next one (Lucy, 2016).

This theory is applicable to this study since public organizations can use it when budgeting for their financial resources moving from basic needs to other needs like investment in value adding projects. Basic needs include stationeries, supplies, equipment's and the like. In other words, before allocating budgets, it is necessary to prioritize activities to be performed according to their importance to the public.

2.2 Empirical Review

A number of studies have been conducted on topics related to factors affecting public financial management.

Stanley (2017) did a study on factors affecting effective implementation of sound financial management in county governments in Kiambu county, Kenya. The purpose of this study was to determine the factors affecting effective implementation of sound financial management in County governments. The study used a descriptive research design. The target population for this study was county and sub-county administrators, finance managers, and accountants in Kiambu county. The study found that leadership has a significant positive effect on financial management in the county.

Lucy (2016) in his study evaluated the factors affecting financial management practices of public secondary schools in Embu West Sub -County, Kenya. The researcher used descriptive study design to accomplish the research objective. The respondents of the study were School Principals, Deputy Principal, Bursars and Accounts clerks. Questionnaires were used to acquire data from the respondents. A multiple regression model was used to test the relationship between the study variables. The study concluded that there was a statistically weak positive relationship between Board of Management practices and financial management. And a statistically significant and strong positive correlation was found between internal control system and financial management practices. The study recommended that public funds be managed effectively and used for the intended purpose. Government auditing should be regular and should go through the books of accounts and give back a report to the schools with the necessary recommendations.

Munge and Ngugi (2016) published journal article on factors influencing financial management in public secondary Schools in Nakuru County, Kenya. This study evaluated the factors influencing financial management in public Secondary Schools in Nakuru. A structured questionnaire was used to collect data. Data analysis encompassed both descriptive and inferential statistics. The study concluded that budget management and

financial controls positively and significantly influenced financial management. The study recommended that public secondary schools should have effective budget management mechanisms and strong financial controls.

Esther (2015) carried out the study on factors affecting financial management of public secondary schools in Marani sub-county, Kenya. This study was conducted to evaluate the factors affecting the financial management. The study shows that School's Financial Status and government auditing had a positive relationship. The study concluded that government irregular auditing is the main cause of financial mismanagement among public secondary schools in the Sub-County. It is recommended that government auditing should be regular and should go through the books of accounts and reply back to the school with recommendations.

Asegid (2015) did a study on Public Financial Management Practice In Public Institutions: The Case Of Ministry Of Communication And Information Technology, Ethiopia. The purpose of this study was to evaluate the effect of institutional, strategic planning and contributory enablers on implementation of sound budgeting and financial management practice. To explore this study, descriptive research approach was used. Data was gathered using a structured questionnaire and guided interview. The findings of the study revealed that the main independent variables the institutional and contributory enablers have significantly positive effect in achieving sound budgeting and financial management practice. The study recommended that the ministry should give due attention to strengthen the institutional and contributory enablers' factors while not ignoring the effect of staff capacity and resource adequacy to enhance the soundness of budgeting and financial management of the ministry.

2.3 Determinants of Effective Public Financial Management

Public financial management concerns the taxing and spending of government, which in turn influences resource allocation and income distribution. The spending portion covers the budget cycle, including budget preparation, internal controls, accounting, internal and external audit, procurement, and monitoring and reporting arrangements (Rosen, 2002).

Based on the reviews, there are several factors that affect public financial management. For the purpose of this study the following factors were identified and used: budgeting, accounting and reporting, internal control, external auditing, and leadership.

2.3.1 Budgeting

Budgeting is one of the main components of PFM. Public sector is budget driven. Governments lack legal authority to raise revenues or to make expenditures without a budget (CAPA, 2014). Public budgeting refers to the political and technical process of matching and allocating monetary resources, such as taxes, fees for service, debt instruments, and funds from other levels of government, with individual and program needs. Public budgeting is the process that produces a public budget. Public budgeting is often referred to as a scarcity allocation problem. Public budgeting is used for purposes of promoting economic growth, employment, and income distribution (Patrick et al., 2017).

An effective use of the budget is good for achieving efficient financial management (Immaculate, 2016). Over spending is a regulatory issue that will have to be corrected either by reallocation or by a supplementary budget. On the other hand, under spending represents a failure to utilize allocated resources. Managing within the budget requires timely information on budget allocations, commitments and actual expenditures (Michael, 2010).

2.3.2 Accounting and Reporting

Hendrickse (2008) noted that financial management should include keeping an accurate record of all financial transactions, linking the budget to the firm's strategic and operational plans. The term accounting is used to describe the process of assembling, analyzing, classifying and recording data that is relevant to transactions and events affecting the government's finances (Michael, 2013). Assembling involves gathering together purchase orders, invoices, billing statements, notices, receipts, receiving slips, closing documents, bank statements, correspondence, and other documents that support a transaction. These documents must then be analyzed so someone unfamiliar with the transaction can understand who and what was involved; when, where and why the transaction or event took place; and the value to be assigned to it (Michael, 2013).

Financial reports aim to improve budget compliance. They provide a means for internal or external actors to assess government performance. Financial reporting entails extracting and presenting data from the accounting system in ways that facilitate analysis. Governments produce a range of reports for internal and external consumption. Typical reports include daily flash reports on cash flows, monthly reports on budget execution, revenue reports, mid-year reports and annual financial statements or fiscal reports. There are internationally recognized minimum requirements for annual fiscal reporting. These reports form the basis for the audit general's review of government performance (Rebecca et al., 2011).

2.3.3 Internal Control

Internal control is control within an organization which includes payment authorization process, managing against budgets, reconciliation processes, and so on. These controls should be specifically designed to minimize

the risk of loss (Michael, 2010). 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 (Lucy, 2016). He cited that Internal control structure includes policies and procedures on controls such as withdrawal, applications for funds and grants accounts, bank and cash, purchase, payments and monitoring, evaluation and reporting.

2.3.4 External Auditing

External auditing is one among several compliance mechanisms in the PFM system designed to ensure that the budget is executed in accordance with the law and effectively delivers public services (Rebecca et al., 2011). An audit is a systematic and independent examination of data, statements, records, operations, and performance of a government for a stated purpose like regulatory compliance, operational effectiveness and financial accuracy. Audits involve collecting and analyzing sufficient and adequate evidence to support reliable financial reporting, efficient operations, and compliance with law and regulation (USAID, 2014). An external Audit is a periodic audit conducted by an independent qualified auditor with the aim to determine whether the accounting records for a business are complete and accurate.

2.3.5 Leadership

Leadership looks at the degree to which senior officials in the public sector influence, motivate, and appreciate strong financial management. Leaders acknowledged and strongly supported the need for better financial management. Financial management and developing capability in their organizations was not always a top priority for many public sector leaders, who often focus more on managing policy and the political environment. Most leaders recognize that current financial pressures mean that it is most important to focus scarce resources on priority areas and significantly improve efficiency and effectiveness (Office of the Auditor-General, 2012).

2.4 Conceptual framework

A conceptual framework shows the interaction of independent and dependent variables. Figure 2.1 shows the conceptual framework for this study depicting a potential relationship between the six independent variables and the dependent variable.

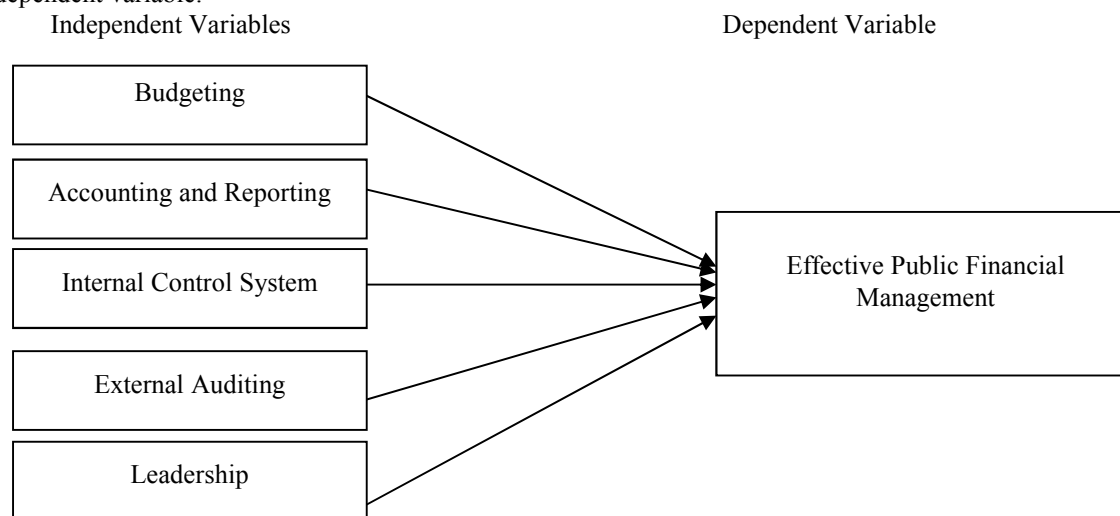


Figure 2.1 Conceptual framework
 Source: Researcher (2018) (Based on Literature)

3. RESEARCH METHODOLOGY

3.1 Research Design

The research designed used for this study was descriptive and explanatory research design. This study describes and critically assesses determinants of effective PFM practice in Agricultural Department of North Shoa Zone Administration of Amhara National Regional State.

3.2 Target Population

The target population of the study was 84 employees who currently working in Agricultural Department of North Shoa Zone Administration. The researcher used the census as a sampling technique since the target population is small in number.

3.3 Data Collection Method

Both primary and secondary sources of data were used for data collection. Primary data was collected directly

from the selected respondents. Secondary data was gathered from books, previous researches, articles, and internet. The study used a self administered questionnaire to collect primary data from respondents in order to examine the determinants of effective public financial management of Agricultural Department of North Shoa Zone Administration. All independent variables and dependent variable (PFM) were measured by using a five point likert scales ranging as 1 strongly disagree, 2 disagree, 3 neutral, 4 agree, and 5 strongly agree.

3.4 Data Analysis Methods

Descriptive statistics (frequency, percentage, mean, and Standard. deviation) and inferential statistics (correlation and regression) were used to analyze the data. The data collected through questionnaire was analyzed using SPSS Version 20. Pearson-product moment correlations and multiple regression analysis were used to show the relationship with PFM and and to test the research hypotheses.

3.5 Model specification

Effective public financial management is the function of Budgeting, Accounting and Reporting, Internal control system, External Auditing, Leadership, and staff capacity. Generally, the following model was derived and applied for this specific study.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Where: Y = Effective Public Financial Management

X₁ = Budgeting

X₂ = Accounting and Reporting

X₃ = Internal control system

X₄ = External Auditing

X₅ = Leadership

e = Error term

β₀ = Intercept (Constant term)

β₁, β₂, β₃, β₄, β₅ and β₆ are coefficients of variables.

The OLS regression model was used to test the research hypothesis.

3.6 Reliability of the instrument

Reliability of the instrument

As illustrated in table 3.1, the Cronbach's alpha coefficients of all independent variables are greater than 0.70 which means the instrument for this research is reliable.

Table 3.1 Reliability coefficients of Variables

| Variables | No. of Items | Cronbach's Alpha coefficient |
|--------------------------|--------------|------------------------------|
| Budgeting | 10 | .733 |
| Accounting and Reporting | 7 | .779 |
| Internal control system | 7 | .814 |
| External Auditing | 4 | .723 |
| Leadership | 6 | .830 |
| Effective PFM | 9 | .782 |

Source: Own survey, 2018

4. DATA ANALYSIS AND DISCUSSION

4.1 Response Rate

The data was collected and then analyzed in response to the objectives of the study. A total of 82 questionnaires were distributed to respondents of the selected organizations and 76 usable questionnaires were completed and returned. A response rate of the study was 92.7 %.

4.2 Demographic Profile of Respondents

Based on the data collected 53 (63.1%) of respondents were males and 31 (36.9%) were females. The average age of respondents was 36 years. Regarding the highest level of respondent's education, the majority (64%) of respondents were first degree. The average working experience of respondents was 9.5 years. The result shows most of the respondents are experienced ones.

4.3 PFM status of Agricultural Department of North Shoa Zone Administration

As shown in table 4.1 below the overall mean value of effective PFM computed based on Likert scale was 2.36 with standard deviation of 0.392. This result indicates that majority of the respondents were disagreed with the

effectiveness of the existing PFM practices of Agricultural Department of North Shoa Zone Administration. In other words, the PFM of the department is not effective. Thus, more should be done so as to improve the effectiveness of PFM in the Agricultural Department of North Shoa Zone Administration.

Table 4.1 Mean and standard deviation of Effective PFM

| Dependent variable | N | Mean | Std. Deviation |
|--------------------|----|------|----------------|
| Effective PFM | 84 | 2.36 | 0.392 |

Source: Own survey, 2018

4.4 Correlation Analysis Findings

Correlation analysis was performed to measure the strength and direction of the relationship between the variables. Pearson correlation coefficient (r) was used to test the levels of relationship between the variables.

Table 4.2 below describes the correlation between dependent variable (Effective PFM) and independent variables such as budgeting, accounting and finance, internal control, external auditing, and leadership.

Table 4.2 Correlation between Variables

| Variables | N | Pearson Correlation | Sig. |
|--------------------------|----|---------------------|------|
| Budgeting | 84 | .588** | .000 |
| Accounting and Reporting | 84 | .423** | .000 |
| Internal Control | 84 | .652** | .000 |
| External Auditing | 84 | .584** | .000 |
| Leadership | 84 | .693** | .000 |

** . Correlation is significant at the 0.01 level (2-tailed).

Dependent Variable: Effective Public Financial Management

Source: Own survey, 2018

It can be seen from the results in Table 4.2 that all independent variables have significant positive relationship with effective PFM. This means an increase in independent variables will result in an improvement in public financial management practice and vice-versa. Besides, budgeting, internal control, external auditing, and leadership have strong association with effective PFM significant at 0.000 with $r = .588$, $r = .652$, $r = .584$, and $r = .693$, respectively. Accounting and reporting has moderate relationship with effective PFM with $r = 0.423$.

4.5 Regression Analysis Findings

In this study, the researcher tried to scrutinize the effect of independent variables on effective public financial management of Agricultural Department of North Shoa Zone Administration. Table 4.3 below shows results of linear regression analysis.

Table 4.3 Regression analysis Results (Model Summary)

| R | R Square | Adjusted R Square | Significance |
|-------------------|----------|-------------------|--------------|
| .897 ^a | .805 | .792 | .000 |

Predictors: (Constant), Budgeting, Accounting and reporting, Internal control, External auditing, and Leadership

Dependent Variable: Effective public financial management

Source: Own survey data, 2018 (SPSS output)

As shown in Table 4.3, the adjusted R square (R^2) of the model is .792. This means that 79.2% of the variance of dependent variable (effective PFM) is explained by the variation in the independent variables. This shows that 20.8% of the variance in PFM was explained by other factors not in this study. Other researchers could address these factors.

The beta value (β) illustrates the degree to which each independent variable can explain the dependent variable. The significant level (0.000) indicates that the combination of these variables significantly ($p < .001$) predicts the dependent variable. Regression analysis results are shown in table 4.4 below.

Table 4.4 Regression analysis results of independent variables

| Variables | β | p - value |
|--------------------------|---------|-----------|
| Constant | -.155 | .258 |
| Budgeting | .148 | .000 |
| Accounting and reporting | .112 | .007 |
| Internal control | .168 | .003 |
| External auditing | .146 | .000 |
| Leadership | .265 | .000 |

Dependent Variable: Effective PFM

$R^2 = 0.791$

Note: significant at 1%.

Source: Own survey data 2018 (SPSS output)

4.6 Hypotheses Testing

Regression analysis was employed to test the hypotheses of the study. The following are hypotheses tested based on the regression analysis output:

According to the results on Table 4.4, budgeting has a significant effect on effective PFM of Agricultural Department of North Shoa Zone Administration with beta value ($\beta = .148$) and at 1% significance level ($p < 0.01$). The finding supported the first hypothesis (H1) of the study. This result is consistent with the finding of Munge and et al. (2016). Accounting and reporting has a significant effect on effective PFM with ($\beta = .112$) and ($p < 0.01$). The result confirms the acceptance of the second hypothesis (H2).

There is a significant effect of internal control on effective PFM with ($\beta = 0.168$) and ($p < 0.01$). This finding confirms the acceptance of the third hypothesis (H3). This result is supported by the finding of Lucy (2016). External auditing has significant effect on effective PFM in Agricultural Department of North Shoa Zone Administration with ($\beta = .146$) and ($p < 0.01$). This finding is in agreement with the fourth hypothesis (H4). This finding is consistent with the finding of Esther (2015). Leadership has a significant effect on effective PFM with ($\beta = .265$) and ($p < 0.01$). Therefore, the fifth hypothesis (H5) is accepted. Such finding is consistent with the findings of Stanley (2017).

An independent variable with a high beta value (β) is contributing a lot for dependent variable compared to other variables having less beta value. As indicated in table 4.4, leadership has the highest contribution to effective PFM in Agricultural Department of North Shoa Zone Administration. It is the most influential factor followed by internal control.

5. CONCLUSION AND RECOMMENDATION

5.1 Conclusion

The results from this study show that all independent variables have a positive significant relationship with effective public financial management. This study also found that budgeting, accounting and reporting, internal control, external auditing, and leadership have significant contribution to effective public financial management in Agricultural Department of North Shoa Zone Administration with beta value of .148, .112, .168, .146, and .265, respectively. However, the contribution of these factors varies in influence. Based on the results the researcher concluded that the leadership has the most significant effect on effective public financial management of Agricultural Department of North Shoa Zone Administration followed by internal control and budgeting.

5.2. Recommendations

The researcher suggested the following recommendations:

- The results from this study show that leadership and internal control are key factors in maintaining effective PFM in Agricultural Department of North Shoa Zone Administration. So, the PFM of the Agricultural Department of North Shoa Zone Administration can be effectively improved if the department gives considerable attention to these influential factors.
- Furthermore, this study only focused on Agricultural Department of North Shoa Zone Administration. Thus, a similar study should be carried out including other public organizations of North Shoa Zone Administration.

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