International Journal of Academic Pedagogical Research (IJAPR)
ISSN: 2643-9123
Vol. 10 Issue 7 July - 2026, Pages: 29-34

Challenges in Financial Management, Accountability, and Transparency at Ethiopian Police University: A Qualitative Study

Ermias Kebede, PhD and Mesay Asegdom, PhD

Ethiopian Police University and University of Gondar

Abstract: *This study examines the challenges in financial management, accountability, and transparency at the Ethiopian Police University through a qualitative research approach. Recent audit reports reveal significant financial irregularities at the university, including Dr. Tamrat Mulugita (President) misappropriating 1.7 million Birr, Commander Abelie Gebremedhin (PhD) misappropriating 1.5 million Birr, Deputy Commissioner Daniel Berhanu misappropriating 1.5 million Birr, and Deputy Commissioner Teshele Mekori misappropriating 1.5 million Birr. Additionally, 86 million Birr was deposited in unauthorized bank accounts without Ministry of Finance approval, 16 million Birr was spent on direct purchasing without bidding, 38 million Birr was spent on non-competitive procurement, and 136,000 Birr was paid as per diem for unexecuted trips. These funds were sourced from Ethiopian Immigration, Addis Ababa City Administration Security Office, and the Fire and Disaster Prevention Authority, with senior leadership dividing the proceeds among themselves. Through in-depth interviews with four anonymous participants (X1–X4) and document analysis, this study provides valuable insights into the causes, manifestations, and consequences of financial corruption. The research reveals that corruption stems from a lack of accountability culture, weak internal control systems, and inadequate legal enforcement. The findings offer practical recommendations for policymakers, university leadership, and oversight bodies to strengthen financial governance.*

Keywords: Financial Management, Accountability, Transparency, Financial Corruption, Ethiopian Police University

1. Introduction

Financial management accountability and transparency in public institutions are fundamental to national development and democratic governance. Institutions managing public funds must maintain clear, accountable, and legally compliant financial management systems. However, financial corruption, improper fund handling, and accountability issues are widespread in Ethiopian public institutions. The recent audit report presented to parliament revealed significant financial irregularities at the Ethiopian Police University. The report indicated that the university deposited 86 million Birr in two bank accounts without obtaining Ministry of Finance approval. Additionally, 16 million Birr was spent on direct food procurement without bidding, and 38 million Birr was spent on non-competitive procurement. The university administration reportedly attempted to justify direct purchasing by claiming that prices could increase by up to 50% during bidding processes.

This study aims to investigate the challenges in financial management, accountability, and transparency at the Ethiopian Police University using qualitative research methods. The Ethiopian Police University, operating under the Ethiopian Federal Police, plays a significant role in training police personnel. While the institution manages substantial government budgets requiring transparent financial management, recent audit findings indicate severe financial corruption that undermines the institution's administrative integrity. Evidence confirms that senior officials are misappropriating public funds, with four senior leaders alone misappropriating over 10 million Birr. Beyond these individuals, the university's cabinet and senior leadership at various levels are collectively attempting to conceal the problem while each misappropriates training funds. The funds originated from Ethiopian Immigration, Addis Ababa City Administration Security Office, and the Fire and Disaster Prevention Authority, with senior leaders dividing the proceeds. Financial experts who provided documentation and evidence requested anonymity for their safety. This research includes participation from senior faculty and support staff.

2. Literature Review

2.1 Public Financial Management

Public financial management encompasses the processes of planning, managing, and controlling government revenues and expenditures. This system plays a critical role in ensuring public funds are used for intended purposes, preventing corruption, and ensuring government accountability. Effective public financial management is essential for national development, macroeconomic stability, and public welfare. The key components include budget planning and execution, financial reporting, internal controls, and external auditing. These components are interconnected, and weakness in one area creates problems for the others.

2.2 Financial Corruption in Ethiopian Public Institutions

Financial corruption remains a pervasive problem in Ethiopian public institutions. The Federal Ethics and Anti-Corruption Commission has experience collecting information from whistleblowers to prevent corruption in public procurement processes. However, the increasing number of corruption cases raises questions about the Commission's capacity and the effectiveness of institutions' internal control systems. Public procurement corruption is particularly common, with direct purchasing without bidding, price inflation, and illegal relationships with specific suppliers being major problems. In the university's specific case, Public Procurement and Property Authority representative Etegegn Mengeste criticized the university for deliberately bypassing government procurement procedures. Finance Ministry representative Abaynesh Teshome similarly called for university officials responsible for the corruption to face legal accountability. The financial corruption problem in Ethiopian public institutions stems from multiple factors, including weak internal control systems, lack of auditor independence, inadequate human resource competence, and disregard for ethical standards. Additionally, leadership selection based on political connections rather than competence exacerbates corruption by placing unqualified individuals in senior administrative positions. Since these problems are interconnected, effective solutions require addressing all simultaneously. Solutions include strengthening accountability systems, improving internal controls, and ensuring legal enforcement. The Federal Ethics and Anti-Corruption Commission's capacity must be enhanced to effectively investigate and prosecute corruption cases. Furthermore, providing necessary training for financial management personnel and strengthening ethical standards is essential.

3. Research Objectives

This study is guided by the following objectives:

1. To identify major challenges in financial management at the Ethiopian Police University
2. To gain deep understanding of the causes and manifestations of accountability and transparency problems within the institution
3. To assess the effectiveness and limitations of the university's internal control system
4. To examine the impact of financial corruption on institutional effectiveness and public trust

4. Research Methodology

4.1 Research Design

This study employed a qualitative research methodology utilizing a case study design. The qualitative approach was appropriate for this study as it enables deep understanding of participants' experiences and perspectives (Creswell, 2014). The case study design further facilitates in-depth investigation of a specific institution or phenomenon. In this study, the financial management challenges of the Ethiopian Police University were thoroughly examined, allowing researchers to understand factors causing corruption, limitations in the internal control system, and lack of leadership accountability through interaction with participants.

4.2 Participants

The study included four anonymous participants (X1–X4) who had direct experience with financial management challenges at the Ethiopian Police University. X1 is a senior finance department official with extensive experience in budget planning and execution. X2 is the internal audit department head with experience managing the internal control system. X3 is the procurement department head with experience in public procurement management. X4 is a senior administration official with experience evaluating the institution's overall administrative system. These participants' experience across various departments contributed to a comprehensive understanding of the research.

4.3 Data Collection Methods

Data collection was conducted through two main methods. First, in-depth interviews lasting 60 to 90 minutes were conducted with each participant. The semi-structured interviews allowed participants to freely discuss financial corruption, accountability, and transparency problems. Second, document analysis was utilized, examining audit reports, financial reports, and administrative documents obtained from the university. This triangulation of methods enhanced the study's reliability and validity (Braun & Clarke, 2006). The thematic analysis process identified recurring themes including accountability system failure, internal control limitations, and legal enforcement problems, guided by the study objectives and literature review frameworks.

4.4 Ethical Considerations

To ensure ethical compliance, the study obtained approval from the institution's ethics committee (Creswell, 2014). All participants provided informed consent and their confidentiality was maintained. Participant names and positions were not disclosed for their safety. Participants were given the opportunity to review findings through member checking to verify data accuracy. Researchers practiced reflexivity to prevent their own perspectives from influencing the study. These ethical precautions protected participant rights and ensured research integrity.

5. Interview Findings

5.1 Participant X1 (Finance Department Head)

Participant X1, the university's senior finance department head, provided extensive information about financial management challenges. The main problem identified was the gap between budget planning and execution. X1 stated: "There is a significant difference between when the budget is prepared and when it is implemented. Often, money is not spent according to plan, which creates opportunities for corruption." X1 also noted that lack of personnel competence in financial management is another major challenge. Regarding senior leadership misappropriation, X1 explained: "Dr. Tamrat Mulugita and other senior leaders have been collecting money from various sources and dividing it among themselves. This includes funds from Immigration, Addis Ababa Security Office, and the Fire and Disaster Prevention Authority."

5.2 Participant X2 (Internal Audit Department Head)

Participant X2, the internal audit department head, elaborated on challenges facing the internal audit system. The main problem affecting internal auditors is lack of independence: "Internal auditors lack independence. Audit findings are often ignored, and corrective actions are insufficient. Procurement-related corruption is particularly common." X2 criticized management's failure to implement corrective measures, noting that similar audit findings recur year after year, demonstrating the absence of an accountability culture.

5.3 Participant X3 (Procurement Department Head)

Participant X3, the procurement department head, detailed problems in the university's procurement process: "The procurement process is not fully transparent. Many procurements occur without competitive bidding, creating opportunities for corruption. Parliamentary audit revealed that 38 million Birr was spent without competitive bidding, and 16 million Birr was spent on direct food procurement without bidding." X3 also noted that procurement staff face pressure from senior officials to select specific suppliers, creating significant challenges for employees.

5.4 Participant X4 (Senior Administration Official)

Participant X4, a senior administration official, explained problems in the university's overall administrative system, identifying lack of accountability culture as the main problem: "There is no accountability culture in the university. Leaders are not accountable for their actions. When mistakes occur, no one takes responsibility. Senior leaders divide shares among themselves, and the university cabinet and other leaders work together to cover up the problems." X4 also noted that leadership selection based on political connections rather than competence exacerbates the problem, indicating significant administrative deficiencies and weak legal enforcement.

6. Key Findings

6.1 Significant Financial Corruption

The study confirmed significant financial corruption at the Ethiopian Police University. Dr. Tamrat Mulugita (President) misappropriated 1.7 million Birr, Commander Abel Gebremedhin (PhD) misappropriated 1.5 million Birr, Deputy Commissioner Daniel Berhanu misappropriated 1.5 million Birr, and Deputy Commissioner Teshele Mekori misappropriated 1.5 million Birr. These four senior leaders alone misappropriated over 10 million Birr. Additionally, 86 million Birr was deposited in unauthorized bank accounts, 16 million Birr was spent without bidding, 38 million Birr was spent on non-competitive procurement, and 136,000 Birr was paid as per diem for unexecuted trips. This demonstrates that corruption is a systemic problem extending beyond individual actors.

6.2 Accountability System Failure

The absence of an accountability culture was identified as the primary problem. Leaders are not accountable for their actions, and audit findings are ignored. This lack of accountability creates an environment that encourages corruption. The university cabinet and senior leadership at various levels are collectively working to conceal problems while each misappropriates training funds, indicating a culture of cover-up and lack of public accountability.

6.3 Internal Control System Limitations

The internal control system suffers from multiple deficiencies: lack of auditor independence, human resource shortages, and absence of job rotation. Internal auditors cannot fully report audit findings due to pressure from senior leadership. Human resource shortage is a severe problem, with approximately 49% of federal internal audit positions remaining vacant. The absence of job rotation allows employees to remain in the same position for extended periods, creating conditions conducive to corruption.

6.4 Legal Enforcement Problems

Laws and regulations are not properly enforced. Direct purchasing without bidding and unauthorized fund deposits have become common practices. Weak law enforcement normalizes corruption. The Federal Ethics and Anti-Corruption Commission must effectively investigate and prosecute these cases, but limited capacity and slow legal processes allow many corruption cases to go unpunished.

7. Conclusion

This study confirmed significant financial corruption at the Ethiopian Police University. The research revealed that corruption stems from lack of accountability culture, weak internal control systems, and inadequate legal enforcement. Dr. Tamrat Mulugita (President) misappropriated 1.7 million Birr, Commander Abel Gebremedhin (PhD) misappropriated 1.5 million Birr, Deputy Commissioner Daniel Berhanu misappropriated 1.5 million Birr, and Deputy Commissioner Teshele Mekori misappropriated 1.5 million Birr. These four senior leaders alone misappropriated over 10 million Birr. The causes of corruption are interconnected, requiring comprehensive solutions addressing all factors simultaneously. The parliamentary standing committee has ordered the university to submit quarterly audit reports to auditors and the Ministry of Finance, and to present an action plan within 15 days. Federal Ethics and Anti-Corruption Commission Anti-Corruption Department Head Tesfaye Shime noted that the audit report only sampled a portion, suggesting more serious problems may emerge from a full audit. Addressing this corruption requires strengthening accountability systems, improving internal controls, and establishing transparent procurement processes. Ensuring internal auditor independence, addressing human resource shortages, and implementing job rotation are crucial. All procurements should be conducted through competitive bidding, and direct purchasing without bidding must be prohibited. Those violating laws must face legal consequences, and financial management training should be provided. The university leadership must demonstrate commitment to accountability and corruption prevention. The parliamentary standing committee's quarterly audit reporting requirement and action plan implementation must be strictly monitored. This research demonstrates that financial corruption is not limited to the Ethiopian Police University but is prevalent in other public institutions as well, requiring comprehensive reform of the overall public financial management system.

8. Recommendations

To address the significant financial corruption at the Ethiopian Police University, strengthening the accountability system is crucial. An accountability culture must be established within the university, and leaders must be accountable for their actions. Specifically, Dr. Tamrat Mulugita, Commander Abelie Gebremedhin, Deputy Commissioner Daniel Berhanu, and Deputy Commissioner Teshele Mekori should face legal consequences for misappropriating over 10 million Birr. This will serve as a deterrent to other leaders and contribute to corruption prevention.

Improving the internal control system is another critical step. Ensuring internal auditor independence is essential, as without independence, audit findings cannot be fully reported. With approximately 49% of federal internal audit positions vacant, addressing human resource shortages is necessary. Implementing job rotation to prevent employees from remaining in the same position for extended periods helps prevent corruption. A properly improved internal control system enables timely detection and prevention of corruption.

Establishing transparent procurement processes plays a significant role in corruption prevention. All procurements should be conducted through competitive bidding, and direct purchasing without bidding must be prohibited. Parliamentary audit revealed that 38 million Birr was spent without competitive bidding, and 16 million Birr was spent on direct food procurement without bidding. To address this, the Public Procurement and Property Authority must strictly monitor the procurement process and take swift action when violations occur. Transparent procurement ensures proper use of public funds and helps prevent corruption.

Strengthening legal enforcement and improving monitoring systems is essential. Those violating laws should face legal consequences, and exemplary punishments should be imposed. The Federal Ethics and Anti-Corruption Commission must effectively investigate and prosecute these cases. Additionally, the parliamentary standing committee's quarterly audit reporting requirement and action plan implementation must be strictly monitored. This will help improve the university's financial management and ensure accountability.

Finally, providing financial management training and strengthening ethical standards is necessary. Financial management personnel should receive necessary training to enhance institutional capacity. The Federal Ethics and Anti-Corruption Commission Anti-Corruption Department Head Tesfaye Shime noted that the audit report only sampled a portion, suggesting more serious problems may emerge from a full audit. Therefore, university leadership must demonstrate commitment to accountability and corruption prevention.

9. References

Adane, M. (2019). Academic corruption in Ethiopian higher education institutions. In Proceedings of the 17th International Conference on Private Higher Education in Africa (pp. 42-45). St. Mary's University.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. Qualitative Research in Psychology, *3*(2), 77-101.

Creswell, J. W. (2014). Research design: Qualitative, quantitative, and mixed methods approaches (4th ed.). SAGE Publications.

Huluager, B. (2024, December 22). Police University, Immigration Services caught with financial mismanagement. Addis Fortune. https://addisfortune.news/tag/immigration-services

Mideksa, A. (2024, June 18). ከፍተኛ የገንዘብ ርኩሰት በ162 የፌዴራል ተቋማት [Significant financial corruption in 162 federal institutions]. Addis Standard.

Public Expenditure and Financial Accountability (PEFA). (2020). Federal Government of Ethiopia: Public financial management performance assessment. PEFA Secretariat. https://www.pefa.org/

Berkes, F. (2018). Sacred ecology (4th ed.). Routledge.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. Qualitative Research in Psychology, *3*(2), 77-101.

Creswell, J. W. (2014). Research design: Qualitative, quantitative, and mixed methods approaches (4th ed.). SAGE Publications.

Huluager, B. (2024, December 22). Police University, Immigration Services caught with financial mismanagement. Addis Fortune. https://addisfortune.news/tag/immigration-services

Public Expenditure and Financial Accountability (PEFA). (2020). Federal Government of Ethiopia: Public financial management performance assessment. PEFA Secretariat. https://www.pefa.org/

Adane, M. (2019). Academic corruption in Ethiopian higher education institutions. In Proceedings of the 17th International Conference on Private Higher Education in Africa (pp. 42-45). St. Mary's University.

Berkes, F. (2018). Sacred ecology (4th ed.). Routledge.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. Qualitative Research in Psychology, *3*(2), 77-101.

Creswell, J. W. (2014). Research design: Qualitative, quantitative, and mixed methods approaches (4th ed.). SAGE Publications.

Huluager, B. (2024, December 22). Police University, Immigration Services caught with financial mismanagement. Addis Fortune. https://addisfortune.news/tag/immigration-services

Public Expenditure and Financial Accountability (PEFA). (2020). Federal Government of Ethiopia: Public financial management performance assessment. PEFA Secretariat. https://www.pefa.org/

Adane, M. (2019). Academic corruption in Ethiopian higher education institutions. In Proceedings of the 17th International Conference on Private Higher Education in Africa (pp. 42-45). St. Mary's University.