

UNIVERSITY OF CAPE COAST

ASSESSING THE EXTENT OF STAFF PARTICIPATION IN THE FINANCIAL  
ADMINISTRATION OF PUBLIC SECONDARY SCHOOLS IN ADANSI TRADITIONAL  
AREA

BY

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## DECLARATION

### **Candidate's declaration**

I hereby declare that this dissertation is the result of my own original work and that no part of it has been presented for another degree in this University or elsewhere.

Candidate's Signature: ..... Date: .....

Name: Grace Oppong

### **Supervisor's declaration**

I hereby declare that the preparation and presentation of this dissertation was supervised in accordance with the guidelines and supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Signature: ..... Date: .....

Name: Dr. (Mrs.) Rosemary Bosu

## **ABSTRACT**

The study focused on assessing the extent of staff participation in financial administration in public secondary schools in the Adansi Traditional Area. The purpose of the study was to identify areas of school finances where staff members were particularly involved. It was also to find out whether finance committees had been established in the schools and how effective they were. The study also sought to find out whether staff had access to information relating to financial transactions in the schools. The target group for the research were Headmasters/Headmistresses of public secondary schools, Assistant Headmasters, Accountants, teaching and non-teaching staff and Auditors from District Education Offices. The total population was two hundred and eighty (280), and the sample size was hundred (100).

The instrument used for data collection was questionnaires. The data were analysed according to the research questions of the study. Summaries of data were presented in tables, frequencies and percentages. The findings of the research revealed that, a number of loopholes and lapses existed in the financial administrative structure of the schools investigated, as such the inability of the key financial administrators to involve staff in financial matters of their schools. It also revealed that most of the schools had established finance committees but were not active.

The study therefore recommended that Heads and Accountants should involve their staff members, especially assistant heads in the financial administration of the schools. Also, Ghana Education Service could provide training in basic accounting and financial administration to management personnel through in-service programmes so as to inform staff on financial issues.

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## **DEDICATION**

This work is dedicated to my family, Mr. Bismark Agyapong, Foster Kwaku Okyere Agyapong, Nana Kwaw Oduro Oppong Agyapong and Nana Adwoa Serwaa Kobi Agyapong.

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## **CHAPTER ONE**

### **INTRODUCTION**

#### **Background of the Study**

Financial Administration in public institutions in Ghana has been a growing national concern in recent years. This is because it is believed that education is the basis for national development and that takes about 35% of the national budget. As such the government, stakeholders and parents are all concerned about matters relating to education. ( [http://www.myjoyonline.com/budget 2006.pdf](http://www.myjoyonline.com/budget%202006.pdf)).

The secondary school cannot be left out when talking about financial administration. The smooth operation of educational institutions requires competent administrators. Educational administrators, as the Headmasters/ Headmistresses (Heads) of such institutions provide instructional leadership as well as manage the day-to-day activities of their schools. Educational administrators set educational goals and standards and establish policies and procedures to carry them out. They also supervise supporting staff, tutors, academic counsellors, and students. They develop academic programmes, monitor students' educational progress and train and motivate teachers and other staff. In addition, they administer record keeping, prepare budget estimates, explore avenues for fund raising and handle relations with parents of prospective and

current students, employers, and the community as a whole. Among these functions, a crucial aspect in administration is the efficient utilisation of resources; this succeeds in raising the development of the college or the school (Owusu, 1998 p.113).

According to Owusu (1998), of all the functions that confront the heads, the role they play in financial administration is the most crucial, critical and perhaps, the most important. The Heads' entire operation as administrators is based on adequate provision of funds and their effective disbursement and management to cater for the work programme of their schools. As schools' budgets become tighter, many Heads have become more involved in public relations and fundraising to secure financial support for their schools from local businesses and the communities. Donors therefore demand a high degree of integrity and accountability from the Heads. In view of this, they have to strictly adhere to the financial regulations both written and implied as may be applied to their schools.

According to the 2001 annual report released by the Conference of Heads of Assisted Secondary Schools (CHASS), Heads of these institutions had persistently complained about shortage of funds for running the Institutions. The funds made available to the institutions particularly for teaching, maintenance and other administrative needs were said to be woefully inadequate. The payment of the little that is given quarterly also suffers undue delays. As a result, institutional Heads find it extremely difficult to run the day-to-day activities of the colleges/

schools. During the disbursement of the funds that are released by the government, a lot of problems also arise. This is due to the fact that all the departments in the various institutions expect their departmental needs to be met.

The Financial Administration Act, 2003, Act 654 was made to regulate the financial management and administration of the public sector. It prescribes the responsibilities of persons entrusted with financial management and seeks to ensure the effective and efficient management of revenue, expenditure, assets, liabilities and the resources of government. The Act also seeks to rationalise provisions on public sector finances and fully governs the financial management activities of public sector institutions. It also stresses on the fact that there is the need for the setting up of finance committees and procurement committees which will serve as a check on the finances of the various institutions. These committees should involve representatives of the various departments of the institutions.

Considering the importance of financial administration in government institutions, the Financial Administration in second-cycle institutions is governed by the Financial and Accounting Instructions (FAI) for Training Colleges, Secondary Schools and other Educational Units issued by the Ghana Education Service (G.E.S, 1974).

Heads have to equip themselves with sufficient knowledge and competencies in financial administration in order to be effective financial administrators. Many of the Heads in Ghana unfortunately, do not have the

opportunity to pursue basic course in Financial Administration prior to their appointment as Heads.

The importance of prudent financial administration in the educational sector cannot be downplayed especially when seen in the light of persistent students' unrest in the 1980s. These disturbances and unrest in the student front mostly resulted from students' perception of mishandling and mismanagement of school funds by the schools' administrators.

The disturbing nature of such students' unrest in this country compelled the Ghana Education Service (GES) to set up several committees and task forces to help arrest the situation. These task forces were mandated to tour the most affected schools and colleges especially in the Brong-Ahafo and Ashanti Regions, which had the highest cases of student's unrest. The aim was to interact with both staff and students with the view of finding out the causes and how best student riots or unrest could be curbed or avoided altogether so that a tension-free situation and a state of stable peace and tranquillity could be created in our institutions (Ashanti Regional Office of the GES).

In response to their findings, the Ashanti Regional Directorate of the GES (1980), recommended that "Open administration" in schools should be made a policy. Open administration implies that the Heads work cordially and harmoniously with the college Bursar / Accountant who is their financial technical advisor to ensure financial soundness in the schools. There is also the need for staff members (staff) participation in the financial administration of

secondary schools as much as there are other sources of funds other than funds from the Central Government. With the participation of the entire staff, other avenues can be explored to expand the revenue base of the schools.

The Heads of institutions, considering the present demands of their schools and the central government's inability to provide them satisfactorily, have the responsibility to take the initiative to work as individual administrators and also collectively work with the entire staff (especially those with the required knowledge and competencies). This will assist them to determine, mobilise and acquire financial resources. It will also help them in the procurement and effective disbursement of schools' funds and facilities essential for carrying out the work programme of the schools. When such an environment is provided in the Public Secondary Schools where staff members are made to participate in the financial administration and there is effective flow of financial information as and when needed, it will be helpful to the schools. Schools will enjoy peace and tranquillity, unhesitant staff participation, we-feeling and understanding of issues pertaining to schools finances and in the long-run, work targets could be achieved.

Questions that come to mind are; to what extent has the staff participation in financial administration of institutions been achieved? How often do supporting staff get financial information in our institutions concerning Central Government's grants and subventions and how these are put to use? These and many questions underscore the need for this study.

## **Statement of the Problem**

Over the years, students' demonstrations have virtually become a permanent feature of the educational system, especially in public secondary schools in Ghana. As a result of the disturbing nature of such students' unrest, the Ghana Education Service (GES) was compelled to set up several committees and task forces to help arrest the situation.

In response to their findings, the Ashanti Regional Directorate of the GES (1980) recommended the involvement of staff and students in schools' administration. This research is to find out the degree of adherence to this policy by Heads of the various institutions.

Financial administration in the colleges and schools in Ghana is mostly undertaken by the heads and their Bursars/Accountants (FAI, 1974). The 1994 Auditor General's report of the Second-cycle institutions made mention of financial maladministration that had been detected. These include:

1. Poor and inefficient supervision of the accounting functions by heads of some institutions.
2. Non compliance to the Financial and Accounting Instruction (FAI) by some Heads.

According to the report, whilst some schools practiced open administration, others did not. It therefore recommended that all second-cycle institutions should practice Open administration.



Communication and participation is important in the decision-making process of any organisation. If staff members are not periodically informed and involved in the financial situations in their schools, it may adversely affect the schools' organisation in general. This research is being conducted to find out the extent of staff participation in the finances of their schools.

### **Purpose of the Study**

Basically, the study in its wider perspective is aimed at investigating into the extent of staff participation in Financial Administration in public secondary schools in the Ashanti Region precisely, the Adansi Traditional Area.

The purpose of the study is to:

- 1) Identify areas of school finances where staff members are particularly involved.
- 2) Find out whether finance committees have been established in the schools and how effective they are.
- 3) Find out whether staff have access to information relating to financial transaction in the schools?
- 4) To find out staff perception on the climate under which the schools operate.
- 5) Identify problems staff face when they participate in schools' finances.

## **Research Questions**

The study focused attention on the following research questions:

- 1) What aspect of financial administration are staff involved in?
- 2) How far have schools implemented the government directives of establishing finance committees and how effective are they?
- 3) How often do staff have access to information relating to financial transaction in the schools?
- 4) How do staff perceive the climate of their school?
- 5) What challenges do staff face in their attempt to participate in school finances?

## **Significance of the Study**

The findings of this study would be of much importance to policy makers in designing financial policies to combat financial maladministration in Senior Secondary Schools in particular and other public institutions in general.

It will be beneficial to financial administrators in all stages of Educational institutions. It will help them to identify the need to be transparent in the discharge of their duties.

To a greater extent, it would throw more light on the financial practices needed to be carried out in schools and this would be beneficial to the Heads of institutions, Accountants and other staff of the secondary schools as well as the general public.

Lastly, it would also be of importance to the researcher. It will help her to acquire knowledge and to identify the extent to which other staff apart from the accounts officers are allowed to participate in schools financial administration.

### **Delimitation of the Study**

There are numerous public secondary schools in Ashanti Region but, because of funds and the limited time only secondary schools in Adansi Traditional Area were considered. There are eight (8) public secondary schools in the area which fall under three (3) districts; Obuasi Municipal, Adansi North and Adansi South.

Public Secondary Schools are being used for this study so as to ensure uniformity. The reasons are that, they are all likely to be influenced by common environmental factors, be they economical, social or political. They thus constitute a suitable entity for this study.

The study is limited to four (4) categories of respondents. These comprise Heads and Asst. Heads of institutions, Accounting staff, Teaching and non teaching Staff and internal auditors from GES Office. Students and parents are not included in the respondents just to ensure specificity since the study is focused on staff participation.

Finally, the study does not attempt to investigate the extent of financial mismanagement in the schools nor does it go into factors that militate against financial administration in the schools. It is focused on the extent of staff

participation in schools finances. This research will therefore not involve in any way the examination of the books of accounts of the institutions to be covered in this study.

### **Limitations of the Study**

The following are the short comings of the study that could influence the results over which the researcher would have little or no control:

Some respondents may be biased and are likely to give favourable response to the questions asked. This is because they may be afraid that they would be exposed. Others may also think that their response may have effect on the school. Such unfortunate situations could also affect the quality, reliability and representation of the study. In order to avoid this, the researcher assured the respondents that the study was solely for academic purpose and any information received would be treated as confidential.

### **Organisation of the Study**

The study was organised into five (5) chapters. Chapter one (1) gives the background to the study, state of the problem, purpose of the study, research questions, significance of the study, delimitation, limitation and organisation of the study. Chapter two (2) covers the review of the available literature.

Chapter three (3) looks at the methodology and process through which the research was carried out. Chapter four (4) seeks to analyse the data and discuss

findings and results from the study. Chapter five (5) which is the last chapter summarizes the study, draws conclusion from the study and makes recommendations in terms of improving staff participation in the financial administration of public secondary school.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **Introduction**

Financial Administration is a very important issue in school administration as a whole. It determines the availability of funds that are very much needed to enhance the process of teaching and learning. Hence, it constitutes an area that demands the attention of educational researchers.

There are a number of literatures dealing specifically with the subject of study, which is staff participation in school's financial administration, while some are also concern with staff participation in administration in general. Part of this vast array of literature will be reviewed to form the theoretical framework.

The topics to be discussed in this chapter are as follows:

1. The Concept of Administration
2. Administration As Applied To Education
3. Staff Participation in Administration
  - Open Climate
  - Closed Climate
4. Meaning of Financial Planning
5. Introduction to Financial Administration
6. Staff Participation in School Financial Administration

-Budget Building

-Fiscal Control Practice

## 7. School Financial Administration in Ghana

### **The Concept of Administration**

Administration according to Gullick and Urwick (1973) is the process of getting things done through the efforts of other people. In effect, administrators make it possible for others to do the work effectively and efficiently.

Administration is considered as the careful and systematic arrangements, and the use of resources both human and material, situations and opportunities for the achievement of the specific objectives of a given organization.

Administration contributes to the operation of an organisation by implementing the decisions of the organisation, influencing the results to be achieved, and the direction to be pursued and the various priorities to be recognised within the organisation. Furthermore, administration determines to a large extent, the organisational climate, working relationships and make employees more productive. Administration also helps to assemble and ensure effective use of resources. It again evaluates the quality and quantity of outcome actually accomplished.

Administration also has elements of planning, organising, staffing, directing, budgeting, co-ordinating and reporting. Planning implies that managers think through and carefully select their goals and actions in advance. Organising

is the establishment of the formal structure of the authority through which work subdivisions are arranged, defined and co-ordinated. Staffing is the activity of bringing and training the staff and maintaining favourable work conditions.

Directing is the continuous; task of making decisions and embodying them in specific and general orders and constructions and serving as leader of the enterprise. Co-ordinating is the duty of inter-relating the various parts of the work. Reporting involves keeping those to whom the chief-executive is responsible, informed as well as keeping himself and his subordinates informed through records, research, and inspection. Budgeting involves all that deals with fiscal planning, accounting, and control.

Just as management, administration is an integral part of every organisation. It is crucial for maintaining and expanding the relevance, effectiveness, and productivity of complex instructions such as government departments, prisons, school system, colleges, and universities and so on. The survival, for instance of all organizations like schools and colleges depend largely on the quality and quantity of administrative services available.

Since the 1900's, the two terms "management" and "administration" have been used to cover a lot of governmental activities, including the efficient use of resources. Management originated from industrial and business management and was popularised by Frederick Taylor. (Mullins 1996, pp 41-45) At this stage it was defined as the application of scientific output and methods to all aspects of an industrial organisation. The term scientific management was Taylor's method of



administration management. His method was scientific because he studied how people did their work and consequently devised an optimum means by which an increase in production was envisaged. Management and Administration emphasised science and service respectively. There is often confusion over different interpretation of the two terms 'management' and 'administration'. This is mainly because dictionary definitions tend to see the two words as synonymous.

According to Encarta (2006), Administration is the management of business organisation or institution while Management is organising and controlling of the affairs of a business or a sector of business. Management therefore is sometimes referred to as administration of business concerns; and administration as management of public affairs. Clearly there is an overlap between the two terms and they tend to be used in accordance with the convenience of individual writers. Both words imply or perform the same function but named differently depending on the type of institution being referred to. In fact 'management' has often been used in connection with profit-making and business organisations and 'administration' is linked to the public service and non-profit making organisations.

Administration is still used sometimes to refer to the highest level of management and to the functions of establishing the overall aims and formulating policy for the organisation as a whole. There are also a growing number of books which examine management in the public sector organizations. The difference

between these two terms will clearly not be easy to describe.

However, there is a growing acceptance of the term 'Management' as the general description label and administration as relating to the more specific function of the operation of procedures used by management. Administration is seen taking place in accordance with rules and procedures, whereas management implies a greater degree of discretion and authority.

In sum, administration is interpreted as part of the management process, and is concerned with design and implementation of systems and procedures to help meet stated objectives. We must not lose sight of the fact that both terms have come to be defined over the years essentially in terms of the co-ordination and integration of people and material resources to accomplish objectives. Lastly, administration shapes to a large extent the image and prestige of the organisation and tries to build into the organisation provisions for innovation, change and development.

Administration can therefore be regarded by this study as the process of influencing the results to be achieved, the directions to be pursued and priorities to be recognised within the organisation, specifically in an institution. The administrator/head uses a body of knowledge as a basis for deriving answers or approaches to specific situations. He also seeks principles capable of guiding the applications of general ideas to specific situations. Administration, as a social process, is concerned with identifying, maintaining motivating, controlling, directing and unifying formally and informally organised human and material

resources within and integrated system designed specifically to achieve predetermined objectives. Administration is concerned with the implementation of decisions of an organisation/school. Administration also determines in a large extent, the organisational climate and working relationships and make employees/staff more productive and efficient.

For administration to be effective in every organisation, much attention has to be given to its financial system. Irregularities in organisational finances may have adverse effect on the organisation as a whole. As a result there is the need for administrators to create conducive financial atmosphere which will ensure transparency and accountability in the organisation. In order to ensure this there is the need for administrators to have knowledge in financial administration.

### **Administration As Applied To Education**

Educational Administration is the systematic arrangements of human and material resources and programmes that are available for education and carefully using them systematically within defined guidelines or policies to achieve educational goals (Nwankwo, 1987).

From the study of the definition of Management and Administration, it is obvious that both concepts are concerned with an Organisation or the educational institution or the school to be specific. Management in the school set-up will include body of persons at the strategic decision making position. Managers, through their careful planning, organizing and making of policies which when

implemented make the educational institutions achieve their goals. The institutional head is at the managerial level and his functions include administration, procurement of resources, co-ordination and mediation. Resser (1973) gives an insight into the role of managers when he suggested that managers:

1. Set objectives for using available resources.
2. Formulate plans for achieving these objectives
3. Identify the activities into groups.
4. Organise the activities into groups.
5. Define the tasks to be performed in each group.
6. Group the tasks into jobs or programmes.
7. Share jobs among staff.
8. Initiate work activities.
9. Supply incentives to stimulate productivity.
10. Set up controls to measure achievement of objectives.
11. Take remedial action if objectives are not being met.

All these functions are applicable to industrial, business and educational managers. Educational/school management is therefore concerned with the planning and formulation of educational policies and programmes with a view to achieving educational goals. It is a social process entailing responsibility for the effective and judicious planning and regulation of the operations of the institution in fulfilment of a given purpose or task. Such responsibility involves judgement

and decision making in determining plans and the development of data procedures to assist and control performance and progress. By this, educational administration is a part of educational management. Educational managers take the initiative while school administrators implement them. Educational managers plan and formulate educational policies and programmes, while educational administrators carry out or implement these educational policies and programmes for the benefit of education.

Yet in the process of implementing these educational policies the educational administrator's work feature to a large extent in the organisational process such as planning, organising, co-ordinating, decision-making , budgeting, leading, motivating, controlling and evaluating at the institutional levels, and therefore contributing to the policy formulation process. It is for these reasons that Educational Administration can be defined as the "management of institutions designed to foster teaching and learning". (Campbell, Bridges, and Nystrand, 1977, p 1).

The educational administrator has to work with people within the organisation or institution and to be able to inspire them to work co-operatively with him so as to achieve the aims of the organisation. The school administrator be it the school head, has to work closely with such bodies as school boards and local education authorities. He has to be in close contact with teachers, pupils and non-teaching staff. From time to time he has to see to the development of curriculum and other programmes of instructions as well as ensuring that the

school has adequate equipment and facilities. He is also responsible for discipline and school finance and has the added responsibility of establishing good school community relationships.

For the school head to carry out all the above tasks satisfactorily, tasks must be delegated to the deputy, departmental heads, teachers and prefects. Effective administration requires intelligent decision-making. Decisions are intelligent when they are appropriate for accomplishing specific goals. The function of administration is to provide each subordinate with an internal environment within the organisation for his decisions so that his behaviour becomes rational from both individual and organisational perspectives.

Effective institutional heads are effective managers. They must communicate and develop relationships with teachers, custodians, secretaries, counsellors, parents, security personnel etc. As managers it is crucial to display respect for every individual who contributes to the success of the school. The head of the school must remember always that although some employees may appear to be on the periphery when it comes to the primary purpose of schooling, everyone contributes in his or her own way to a schools' success. The work of the school head may produce much additional management challenges but his basic purpose is to enhance teaching and learning. In this regard, Educational Administration is not an end in itself, but a means to that end.

As stated above by Resser, there is the need for the educational administrator to involve his staff in all aspect of his administration. This implies

that the head of a school should not work solely. In order to ensure effective teaching and learning, he needs to solicit help from all his staff members. Financial irregularities can create instability which can affect teaching and learning in an institution, the head should therefore involve his staff and students to some extent in financial activities. He needs to get his staff views when taking some financial decision as well as getting them informed about the financial activities and projects to be carried out in the institution. This will help create a good rapport between the head and his staff and this will help to enhance effective teaching and learning in the institution.

### **Staff Participation in Administration**

Asiedu-Akrofi (1978) addresses himself specifically to parent's participation operating through Parent-Teacher Associations (PTAs), which "exist to facilitate cooperation between parents and school teachers so that both parties can best promote the interest of the children in school" (p.52). The whole idea of a PTA, he emphasises, is to be able to identify common problem areas between the school and the homes and that both parties can agree on ways and means of taking constructive measures.

According to Asiedu-Akrofi, in most parts of Africa, parents were suspicious of the school in its early beginning and thus felt reluctant to participate in its affairs. With the present scramble for education where most parents now realize that they have a share in what is good for their wards in school, they are

demanding participation in whatever goes on in the schools. It is important, he declares, to realise that parents now have “a great contribution to make in building up a good school life for their children” (p.95). He goes further to say that parents’ insistence on the provision of some minimal amenities and opportunities in the schools have in some places helped in deciding what some schools do. Parents, many of whom are as educated as the teachers, are in the opinion of Aseidu-Akrofi, “a useful source of information to teachers” and “they have to be wooed to supply pertinent data for child growth and general evaluation of the work of the institution (p.95).

While it is a good idea to encourage parents participation in the school programmes, Asiedu-Akrofi contends that “great caution is needed to avoid unnecessary interferences”. This is because, some parents “try to use the meetings of the PTA to interfere unnecessarily with school affairs” and in fact in some cases “they even want to direct school policies” (pp 52 & 95).

In administration, communication of adequate information to workers enhances their participation and their active participation generally has several significant desirable outcomes. In general, organisational administration is characterised by the climate of the school.

### **Effects of school climate on staff Participation in school Administration.**

The climate of a school is the “feel” of the school. Brembeck (1966) quotes Halpin as saying “You don’t have to be in a school very long before you feel the



atmosphere of the place” (p.45). He goes on to explain that:

the school is a web of human interaction, of people who live and work together in particular kind of ways. Sometimes the way people work together stimulates good relationship and good teaching and learning, sometimes, bad relationship and poor teaching and learning. But good or bad, the school always reveals its human essence, which determines the educational climate of the school (p 45).

Deer (1980) defines climate as an average of the perception of individuals about their work environment. Owens (1995) says people use terms like “atmosphere”, “personality”, “tone”, or “ethos” to describe the unique characteristics of organisations such as the school. While observing that “organisational climate” has come into general use, Owens points out that:

The school climate encompasses a composite of variables as defined and perceived by members of this group. These variables may be broadly conceived as norms of the social system and expectations held for various members.... As perceived by the members of the group and communicated to members of the group (p.61). The climate of a school in general can be characterised by two distinctive features, either “open climate” or “closed climate”.

### **Open Climate**

The most distinctive feature of the “Open Climate” is its high degree of trust and esprit and low disengagement. This combination suggests a climate in which both the Head and the staff of a school are genuine in their behaviour. The Head leads through example by providing the proper blend of structure and direction as well as support and consideration – the mix is dependent on the

situation. Tutors and other supporting staff work well together and are committed to the task at hand. Given the “reality-centred” leadership of the Head and a committed staff in the institution, there is no need for hindrances, close supervision for production emphasis, or impersonality and a plethora of rules and regulations. Acts of leadership emerge easily and appropriately as they are needed. The open school is not preoccupied exclusively with either achievements or tasks or the satisfaction of social needs, but both emerge freely. In brief, the behaviour of both the head and the entire staff of the institution are cordial.

### **Closed Climate**

The “closed climate” is virtually the antithesis of the open climate. ‘Trust and esprit are low and disengagement is high. The Head and the staff simply appear to go through their motions, with the head stressing routine trivia and unnecessary busywork, and the staff responding minimally and exhibiting little or no satisfaction. The Head’s effective leadership is further seen in close supervision for production emphasis, formed declarations and impersonality (aloofness), as well as lack of consideration for the school and his inability or unwillingness to provide a dynamic personal example. These misguided tactics, which are not taken seriously by staff, produce staff frustration and apathy. The behaviour of both the Head and staff in the closeness of a school’s climate is to make use of the “climate openness index”.

OPENNESS INDEX = Trust Score + Esprit Score – Disengagement Score.

Blasé and Blasé (1994) conducted a study on “shared governance.” The study revealed that, principals in schools who practised “shared governance” saw themselves as “learners” even though they were acclaimed leaders. Principals in such schools enhanced trust in teachers and students by creating school climate free of intimidation and autocracy.

According to Hoy (as cited in Likert and Miskel, 1982), who conducted a pioneering study of organisational climate in schools, the higher the index, the more open the climate of the school. They recalled that these three Organisational Climate Description (OCD) are the most important characteristics of Open and Closed climates, and when used together, they tend to identify the open and closed attributes described by Brembeck. When schools with open and closed climates are contrasted, open climates tend to be higher in esprit, thrust and consideration and lower in disengagement, hindrances, aloofness and production emphasis.

Likert Rensis has developed the theory: “New Patterns of Management” and “The Human Organisation”. Although he developed the theory and did most of the initial research in business organisations, Likert clearly says that the perspective is applicable to other kinds of organisations such as the public schools and colleges. He developed a continuum along which organisations could be placed according to the character of their superior-subordinate relationships. Among the fair categories of managerial systems is “Participative”.

Under the participative system, the organisational/school structure of administration is characterised by supportive leadership and highly motivated employee/staff who share in the decision-making process. Communication flows upward, downward, and horizontally, with few blockages to upward communication. Forces generally reinforce one another rather than conflict. Interpersonal relationships are close, warm, and friendly. Team work, cooperation, sharing, group loyalty, responsibility for one's action, extremely high performance goals, and trust and confidence are typical of the participative system

In another development, Likert and Miskel (1982) conducted an early study on the effect of participation in decision making by using a series of field experiments. The following generalisations summarise most of the study and theoretical literature on teacher (staff) participation in decision making with particular reference to school finances.

- i. The opportunity to share in formulating policies is an important factor in the morale of staff and in their enthusiasm for the college organisation.
- ii. Participation in financial decision making is positively related to the individual staff member's satisfaction with their respective college work.
- iii. Staff members prefer Principals who involve them in general decision making (regardless of whether the staff members have high or low dependency needs).
- iv. Teachers neither expect nor want to be involved in every decision; in fact,

too much involvement can be as detrimental as too little.

- v. Participation in general decision making has consequences that vary from situation to situation.
- vi. The roles and functions of both Teachers and Principals as Administrators in decision making need to be varied according to the nature of the problem.
- vii. Both internal and external factors affect the degree of participation in decision making by staff members.
- viii. Typical administration is likely to prove ineffective because they are not fully accepted by subordinate or because of the limited quality of the decisions they make.
- ix. In order to maximize the positive contributions of shared decision making and to minimize the negative consequences, the administrator needs to answer the following questions:
  - a) Under what conditions should teachers (staff) be involved?
  - b) To what extent and how should teachers be involved?
  - c) How should the decision-making group be constituted?
  - d) What role is most effective for the Heads?

If heads together with staff answer the above questions satisfactorily, and take steps in implementing them, it will help create conducive atmosphere in the schools.

## **Meaning of Financial Planning**

Financial Planning can be defined as a process of defining financial goals and development and the implementation of a plan of action to achieve them. This implies that there is the need for the financial planners to set their financial goals or make a budget forecast and identifies plans to enable them achieve the expected results and ensure that the plans are fully implemented.

In planning care must be taken for it to cover all categories of the school and therefore all the departments, low or high so as to tap all levels of knowledge, skills, potential, dedication and above all competencies to the advantage of the school. Financial Planning is the basis of budgeting because in budgeting money is always allocated to the activities that have been identified in the financial plan.

There is therefore the need to involve other staff by soliciting ideas from them when the head is planning for the school. Such ideas will help enrich the objectives of the school.

In a study titled “Effective School”, Sergiovanni (1989) sampled a number of heads, teachers and students to find out what makes a school “effective”. The study revealed that heads of effective schools saw the need to involve teachers and students in the planning process and decisions that affect the school, most especially financial decisions. It was brought out that heads, teachers and students were to be seen as people in a co-operative enterprise towards the achievement of common goals.

Sergiovanni point out in his study that, when people are empowered through participation in financial decision-making, they have a sense of ownership and as a result are committed to the implementation of decisions. Patchen (1970) agrees with Sergiovanni when he points out that, increased participation in decision-making is associated with job satisfaction, work achievement and personal integration in the organisation. Wilson (1966) agrees with them when he states that lack of involvement in (financial) decision-making process leads to unconcerned attitude and lack of responsibilities.

Gregg (1970) points out in a study that workers would like to be involved not only in making decisions that impact on the quality of their working life but also in those that are critical such as financial decisions to the success of the organisation. This implies that, staff should not be left out when it comes to planning the financial activities of a school.

### **Introduction to Financial Administration**

Financial Administration simply means the proper management of finance. It is very important in every organization, specifically in every school. Some of the importance is as follows:

- i. It ensures effective disbursement of funds allocated to the school, such as School grants, School fees and Donations.
- ii. It helps to equip the head to generate funds both internally and externally.

- iii. It helps in the preparation of implemental budget in the institutions in order to avoid waste. It provides a realistic structure for making economical and financial decisions.
- iv. It ensures transparency in the use of funds and accountability to stakeholders.
- v. It promotes healthy cordial relationship between the head, staff and finance officers in the school community.

The Legislative Instruments on Financial Administration in the country points out that financial administration involves the collection and judicious use of funds, keeping proper financial records and producing reports in accordance with the existing financial administration framework. The aforementioned clearly reveals that financial administration is concerned with the effective and efficient system of sourcing and disbursement of funds. The Legislative Instruments consist of measures which ensure effective Financial Administration.

The Financial Administration of the country as a whole is governed by two main legislative instruments and two amended Acts. These are:

- a) Financial Administration Decree (FAD) 1979 SMCD 221  
(Ministry of Finance, 1979)
- b) Financial Administration Regulation (FAR) 1979 L1 1234  
(Ministry of Finance, 1979)
- c) Financial Administration Act, 2003 (Act 654)  
(Ministry of Finance and Economic Planning, 2003)



d) Public Procurement Act, 2003 (Act 663)

(Ministry of Finance and Economic Planning, 2003)

These two legislative instruments, in addition to the Acts and other official financial circulars from the offices of both the Controller and Accountant Generals Department (CAG) and the Ministry of Finance and Economic Planning (MOFEP) set out in general terms the financial operations of all government institutions.

As a growing national concern, all the legislative instruments were made to regulate the financial management and administration for all the public sectors. They prescribe the responsibilities of persons entrusted with financial management and seek to ensure the effective and efficient management of revenue, expenditure, assets, liabilities and the resources of government. The acts seek to rationalize provisions on public sector finance and fully govern the financial management activities of public sector institutions.

Each government institution has its own peculiar accounting system based on its financial instructions and guidelines or manual which has to be approved by the Controller and Accountant Generals Department (CAG) under the provisions of section 5(2) of the Financial Administration Decree.

Considering the importance of financial administration in educational institutions, the financial administration of Secondary schools is governed by the Financial and Accounting Instructions for Secondary Schools, Teacher Training Colleges and Educational Units (FAI) issued by the Ghana Education Service.

Under the FAI, the responsibility of financial administration in secondary schools is placed on the Heads of these institutions through the Board of governors of the institutions. The duties of the Heads of institutions are categorically spelt out in the FAI as follows;

2. The Head of an institution is responsible through the Board of Governor to Minister of Education for the financial business of that Institution.

3. It is the duty of the Head of an institution;

(a) To exercise supervision over the work of the Bursar and other accounting officers.

(b) To see that proper accounts, books of accounts and records relating to the institutions are kept.

(c) To see that proper quarterly and annual accounts are prepared.

(d) To see that all audit reports and queries are promptly considered and replied to.

(e) To see that the Annual estimates are prepared

(f) To see that income is being collected in accordance with the approved estimates.

(g) To see that the rate of expenditure is not proceeding faster than provided in the approved estimates; if it is, the expenditure is cut down and kept with the rate provided for in the approved estimates. To recommend increase in expenditure under particular items by re-allocation from other item; or, if the institution has exhausted its

power of re-allocation in this respect or if the financial position of the institution permits, either to advise the Board of Governors to submit an application for re-allocation for a supplementary estimate to the Minister.

- (h) To see that expenditure is incurred in accordance with the approved estimates as varied by approved provision.
- (i) To consider contracts and make recommendations to the Board of Governors
- (j) To investigate losses and make recommendations to the Board of Governors.
- (k) To deal with any financial matters referred to him by the Board of Governors.
- (l) To see that debts owed by the institution are promptly paid and that debts owed to the institution are promptly collected.
- (m) In general, to see that the ensuing instructions are implemented.

In discharge of these performances, the heads are assisted by the school Accountant or Bursar who possesses the requisite accounting knowledge and as technical advisor on financial matters. At the end of each financial year, it is expected that the office of the Auditor General's department examines and submit to parliament the annual report of public accounts of Ghana and all public accounts of second-cycle institutions under the Ghana Education Service in

accordance with section 48 (1) of the FAD and Audit Service Act, 2000 (Act 584), FAR Act 2003 (Act 654) Section 44 (1).

School financial administration is a vital component of the broad field of school administration. Among other things, it determines the availability of facilities that are very much needed to enhance the process of teaching and learning. Hence, it constitutes an area that demands the attention of educational researchers.

This demand is probably greater in Ghana where it is believed that inefficient school financial administration is the main cause of the instability that has characterised the administration of public second cycle institutions during the last decade.

Section 27 of FAD.1979 SMDC221 requires every government department to keep proper accounting records of funds. It states that financial assets of considerable value must be subjected to a stringent degree of budgetary and legislative control. These controls, to a considerable extent are to win public confidence for those entrusted with the management of public funds.

Section 50 of the decree also empowers the Auditor General to ascertain whether in his opinion:

- i. Accounts have been properly kept.
- ii. All public monies have been fully accounted for and rules and procedures applicable are sufficient to secure an effective check on all allocations.

iii. Monies have been expended for the purpose for which they were appropriated and expenditures have been made as authorised.

iv. Essential records are maintained and the rules and procedure applied are sufficient to safeguard and control public property and funds.

Section 11 of the FAR (1979) L.I.1234, spells out the financial duties of a head of department as follows:

- i. To secure the effective use of appropriations under his control within the ambit of government policy and in compliance with any enactment or instructions or regulations issued under the authority of any enactment.
- ii. To secure the due and proper collection of government revenue collectable by his department within the terms of any enactment or of instructions issued or approved by the Controller and Accountant-General
- iii. To receive and order the disbursement of any trust money for which he has been appointed as administering authority by or under any enactment or agreement.
- iv. To preserve in good order and secure economic use of all equipment at stores used by his department.
- v. To transact any other financial business for which he is made responsible, by or under any enactment in accordance with the requirements of such authority.

Section 16 of the regulation also states that unless such delegation is expressly prohibited or restricted by or under any enactment, a head of department may delegate any of his financial duties to his subordinates.

Section 18 defines conditions under delegation. It states that in delegating financial duties, the delegating officer shall:

- a. satisfy himself that the person to carry out the duties is fit and is the proper person to do so and has been instructed in those duties;
- b. make the terms and limitations of the delegation explicit;
- c. arrange the work of the office so that there is a system of supervising the work of the person carrying out the delegated duties.

The above information on financial administration implies that Financial Administration is very important in every government institution. As such heads of schools need to be very careful when dealing with school finances. They also stress on the fact that Heads have to delegate financial duties to their staff and ensure proper supervision. This will help to ensure transparency and help the head to render proper financial report to the stakeholders.

A study in Journal of Educational Management (JEM V I, p.117) written by Owusu, (1998) on the Role of The Head in Financial Administration in Ghana can be related to this study. It states that the role of the head in financial administration is a very crucial one and the head has to strictly adhere to the financial regulations as they apply to his school. To be an efficient manager, the

head has to equip himself with sufficient knowledge and acquire competency in financial management.

He states that “financial resources and material contributions do not just flow neatly and regularly to the school. The Head can be sure of receiving funds from Government sources. He however has to work hard to ensure the receipt of funds from other sources. His success in obtaining extra funding depends on his foresight, sense of integrity and a development of sound relationship between him and the school staff, students, Board of Governors, PTA and the local community”.

As a school business manager, “the head has the responsibility of making efficient use of funds and other resources provided for his school. He must be accountable for the expenditure of any amount of money or the utilisation of physical resources. Here also, he is likely to obtain the co-operation, assistance and support of his staff, students, Board of Governors, PTA and others in his effort towards extra funding only to the extent that he maintains transparency and sound accountability of funds and other resources placed at his disposal”, Owusu (1998) in JEM V.1, pp 114-117.

This implies that the Head should not ignore staff when dealing with financial matters or in the financial administration of his school. His ability to get them involved in his financial administration will indicate that he is a good and efficient financial administrator.

## **Staff Participation in School Financial Administration**

A number of writers, like Wilson (1966) and Asiedu Akrofi (1978) address themselves specifically to the need for staff participation in various aspects of school financial administration. Some activities which need to be involved by staff include budget building and fiscal control practices.

### **Budget Building**

Budgeting is the process of preparing a statement of the anticipated income and proposed expenditure. In other words, it is a process for preparing a summary of the programmes of the school reflecting the expected revenue and expenditure. (Commonwealth Secretariat, 1993).

A budget is therefore a financial statement that details an organisation's financial plans. It details how much an organisation's funds will be spent and indicates how funds will be obtained. It is used to plan, coordinate and control operations. (<http://www.investopedia.com/terms/z/zzb.asp>,2006)

Campbell, Bridges and Nystrand (1977) identify budget making, as securing revenue and managing expenditures as some of the tasks of school financial administration. In their view, the achievement of such tasks require an organisation or structure by which they refer to as "the relationship of people as they work to achieve a common goal" (p.149).The development of such a structure, has been viewed as "a way of implementing the tasks".



Campbell and his colleagues discuss the need for personnel participation in the preparation of the school budget. They refer to the school budget simply as “a school programme expressed in fiscal terms” (p.144). They maintain that a good budget will have three major aspects, namely, the proposed instructional programme of the school, the expenditure necessary to support such a programme, and the anticipated revenues to cover such expenditures. They contend that if the school budget should meaningfully reflect the school programme in this way, then, it is clear that “budget building becomes one of the most important processes within a school system”.

Campbell and others are of the view that it is important that the people within the school system who actually operate the programmes have “a large part in budget building”. This according to them means that teachers will have a real voice in suggesting what is necessary by way of working conditions, equipment, supplies, books, and other items to make instructions more effective. This also means that non-teaching employees who “clean floor, repair roofs or do other tasks will also have a voice in suggesting what is needed to do these jobs efficiently” they concluded.

Wilson (1966) and Asiedu-Akrofi (1978) share similar views. Wilson submits that good budget planning involves the entire staff. He therefore suggests that all divisions of the school system should be solicited for ideas of improvement and should have a voice in determining allocated amounts. On the importance of school budget building by the entire staff, Wilson contends that it is

more than democratic administration; it is a way of obtaining wider, and perhaps wiser, decision regarding educational programming. Used tactfully, he argues, it is a vehicle for curriculum improvement. It can inspire teachers to dream about innovation and better teaching. It can also lead them into becoming cost conscious.

Most authorities, according to Wilson, agree that citizens should be brought into the planning stage “as a means to better the community’s understanding of school operations, needs, and costs (p.627)”. More importantly, he emphasises, taxpayers would undoubtedly be more sympathetic to request for educational expenditure “if they knew precisely what their dollars were buying”.

Asiedu-Akrofi (1978) is also of the opinion that the preparation of the school budget should involve the school personnel. He argues that in order to obviate the uncertainty that marks school estimates, the most important thing to note is adequate information. The estimates, therefore, need to be based on information supplied by students, teachers, parents, and in some cases the public, the Ministry of Education and the Board of Governors (p.129). The preparation of the estimates should not therefore be “monopolised by the headmaster/principal and his bursars alone” he submits.

Owusu (1998) has also contributed to Budget Building development. He is of the opinion that budget involves the preparation of estimates for probable incomes and expenditures for the future. He submits that it is a work programme which translates the work policy into monetary terms. The budget of a school translates

the work programme of the school, as carefully planned by the head and his staff, into monetary term. He emphasizes that the preparation and submission of budget estimates constitute an aspect which is one important approach to obtaining funds to carry out the activities of the school/college. While the preparation of budget estimates is essential, the right approach to budget preparation could make a difference between schools which receive adequate or near adequate funding and those which receive just a little amount of funding.

He again contends that the preparation of budget estimates should not be left alone with the school's accountant. It is true that the accountant will provide the detailed writing of the estimates, but it is the head who, in consultation with his staff, determines the work programme of the school/college. The head assisted by some members of his staff particularly the Heads of Department (HODs) will have to determine, for instance, the numerical strength of his staff both teaching and non-teaching. In view of the vital responsibility of the head/principal in budget preparation, Owusu submits that the head/principal has to direct the preparation of the budget and has to be conversant with the right approach to the preparation of budget estimates.

Considering the categories of people who matter in school financial administration, (Owusu, 1998) writes that funds for schools and colleges are not adequate in relation to work programmes translated into monetary terms. As a result, the head/principal has to work hard to ensure receipt of funds from other sources. Here, he emphasizes that the success of the heads in obtaining extra

funds depends on his foresight, sense of integrity, business acumen and the development of a sound relationship between him and the School/College staff, Students, Board members, PTA members and the local community.

The above studies indicate that budget building/planning is very important in every organization to be precise in every school. This is because it is a work programme which indicates the anticipated sources of income and the proposed expenditure to ensure an effective planning of activities in a school. It also helps to enhance equitable distribution of resources. Thus it enables school authorities to allocate resources efficiently to all the departments in the school.

In order to ensure openness in the school with regard to school's budgeting, there is the need for the Head to ensure the principle of unity when preparing the school's budget by involving all the staff or representatives of each department. By so doing it will help to create good atmosphere in the school. Through this, he is likely to obtain the cooperation, assistance and support of his Staff, Students, Board Members, the PTA and others in his efforts towards extra funding only to the extent that he maintains sound accountability of funds and other resources placed at his disposal.

A study conducted by Hall and Griffin (1982) revealed that climate that encourages innovative thinking and openness among members of an organisation provide context for increased member involvement. In line with this, Lightfoot, (1983) notes that a climate of experimentation and risk-taking provides empowering opportunities for teachers and students to shape the educational

environment. It stresses on the fact that in taking important financial decisions such as budgeting there is the need for all the staff to be involved.

A study titled “Application of Management Principles in University Administration”, Owusu (1999) in JEM V.2, p.127, talked about functions of management in which budgeting is one of them. It was found out that the Head of Department has to prepare and submit annually to his Dean (Headmaster) budget estimates covering the activities of the department. Budgeting, entails the process of identifying the work programme for the department for the ensuing year, setting out priorities, summarising the priorities and converting these activities, where applicable, into monetary terms. It further states that a lot of departmental demands for supplies, equipment, etc. which are often not met may be due, in part our inability to prepare annual budget estimates for those items. There is therefore the need for the entire staff of the department to meet to discuss the most important equipment or activities needed to be carried on by the department within the ensuing year before the head of department submit the budget estimate to the Head. As such members must be involved in school budgeting.

### **Fiscal Control Practice**

The processes of disbursing budgetary funds or spending/execution of money are described as fiscal control. It is the process of making sure that the demands of the budget are instituted within the recommended and acceptable framework. It is also the process of carrying out the programme of an agency

(school)within the available period while ensuring that the best possible return is obtained for expenditure of authorised funds.(Millet,1954).The need for involving school staff in the fiscal control practice receives some attention in this literature.

With a budget formulated in considerable detail so as to depict the educational programme for which the money was to be spent and the resources from which the money was to come as a beginning point, Campbell, et al. (1977) suggest that “a budget control system” should be developed so that at least once a month the conditions of expenditure and revenues might be ascertained (p.148). Such a report, in their opinion, can both help the head and his staff in their administration of the budget and prove an indispensable end to a Board in its efforts to “understand how the school is going forward”.

Concerning the role of the Board in the administration of the school, Campbell and his colleagues are of the view that the Board would have to deal with questions of policy and not with details of operation. They note that often establishment of policy upon the recommendation of the Head and his staff constitutes the legislative activity of the Board. Examination of how that policy has worked in practice, often with the help of complete records supplied by the Head and his staff, permit the Board to exercise its judicial function.

Fiscal control is faced with four main problems. These are: periodic appropriation, division of appropriation among organizational units and particular work programmes, setting aside operational reserves and setting aside unused balance reserves. (Mankoe, 2002). This means that, there is the need for

administrators to decide on how much money to be used within every period and how to allocate monies to the departments and units. There is also the need to set some monies aside to meet emergencies and monies for activities that could not be performed or balance left needs to be set aside.

For a Head to be able to manage these problems effectively there is the need for him to involve all the staff in the execution of the budget in order to maintain peace and tranquillity in the school. According to Sherleker as cited in Atta, Baafi and Agyenim (2000), input element which is an approach in budget preparation includes various economic resources in the form of 5Ms- Man, Money, Machines, Materials and Management for the production of goods and services.

This implies that management cannot do away with the staff when preparing and executing the school's budget, rather they always have to involve them.

### **School Financial Administration in Ghana**

In Ghana, both government directives and views of government officials support and strengthen the need for involving school staff in the financial administration of their schools as a means of ensuring transparency, efficiency and accountability. For instance, some directives by both the Ministry of Education, Ghana (MOE, 1968) and the Ghana Education Service (GES, 1979)

guarantee the involvement of the Boards of Governors in the financial administration of their respective schools.

The GES (1979) stipulates that “the board shall ensure that all funds of the institution are properly administered by the Heads of the Institution in accordance with the requirements and accounting instruction of the Ghana Education Service (p.7)”. The foregoing directives by both the GES and Ministry of Education clearly show that the Board of Governors have a responsibility to ensure sound financial administration in its school.

The Ministry implicitly recognises the Assistant Heads as the deputy to the Head with regards to the financial business of the schools. The Ministry directs, for instance that a daily reconciliation shall be effected between the cash on hand and cash balance as reflected in the Cash Book of a school, after which a cashier’s daily statement showing the cash book balance will be prepared by the Bursar/Accountant for the information of the Head/Principal who will sign the statement and have it kept in a file or jacket. According to the directive, the Head or “his deputy may count the cash periodically” (p.8).

Another directive says that where money is received through the post in the form of cash, cheques, postal orders, money orders or stamps, a “Register of money received under cover” shall be kept by the Bursar and the record will be inspected at least weekly by the Head or “his deputy who will see that all money received through posts has been accounted for in the proper manner” (p.18).



These examples show that the Assistant Heads are to be involved in the financial administration of their schools/colleges.

Among several remedial measures to curb the alleged spate of financial malpractices and mismanagement in second cycle institutions in Ghana, the Government commented on it through a nationwide radio broadcast (Financial Anomalies in Education Sector - People's Daily Graphic, June 2, 1986). This was followed by an official directive issued by the then Director General of the GES that Finance Committees should be established in every institution. According to the directive, the committees which are to monitor the disbursement and use of school finances, "shall have power at any time to call for the accounting and financial books of the school and scrutinise same" (p.7).

Obviously the directive on the concept of finance committees also guarantees more participation in the financial administration of the schools by personnel representing various divisions of the school system as portrayed by the membership of the committee, comprising of the Head, Bursar, a PTA representative, and two representatives each of the academic staff.

The directive by the then Director General of the GES states further that the finance committees shall be responsible to the Board and report frequently to it. The reports of the committee shall be copied to the Regional Director who shall bring to the notice of the Director General any matters of concern and collated reports.

Several government officials in Ghana share the view that school financial administration should be made open to all sections of the school system in order to enhance efficiency, accountability and tranquillity in the schools or colleges.

Under the Financial Administration Act, 2003, Act 654. (56). “the Board of Directors of a corporation or public institution shall ensure that proper accounts are prepared and submitted to the Board not later than three months after the end of the financial year of the corporation/institution in accordance with the Audit Service Act. 2000, (Act 584)”. Section 57 (1), says that “the Board of Directors of each public corporation/institution governed by this Act shall ensure the efficient management of the financial resources of the corporation/institution including the collection and receipt of money due to that corporation/institution” (p.25).

### **Summary**

In sum the available literature reveals that financial administration is not limited to the study area alone but it concerns all government institutions in the country. It points out what every head of government institution is expected to do.

It also points out the importance of financial administration to the head of institution and duties of the head of institution in financial administration. It also reveals what is expected of the head by the government in school finances. This is brought out through the Legislative Instrument such as the FAR (1979), FAD

(1979), FAI and other directives by the government and the Ghana Education Service.

Finally, the literature talks about staff participation in general and the importance of staff participation in the financial administration of a school. It stresses on the need for staff to be involved in school's budget building, and fiscal controls.

Review of the available literature as shown above clearly points to the fact that there is the need for staff to be involved in schools' Financial Administration. This research is to find out whether the situation is so on the ground.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **Introduction**

This chapter explains the methodology used in carrying out the study. It covers the Research Design, Population, Sampling procedure, Instruments for Data Collection, Data collection procedure, Validity and Reliability of Instruments and Data Analysis. This chapter deals with the methods to be used for gathering relevant information to enable assessment of this descriptive research on the extent of staff participation in Financial Administration in Public Secondary Schools in the Adansi Traditional Area in the Ashanti Region to be done.

#### **Research Design**

The researcher adopted a descriptive survey for the study. This design involves examining the environment and assessing the previous and current conditions. The purpose for employing this method was that the study is a fact-finding one and it describes the present situations that exist in the financial administration in the Secondary Schools with a view to finding out whether the schools operate under “Open administration” or “Closed administration”. It will help the researcher to evaluate and make judgment on the practical effects of staff

participation or staff non-participation in financial administration in the schools. It will enable her to identify whether some staff members are made to participate, their willingness or unwillingness and factors responsible for their behaviour.

The justification for the descriptive method is that it will help the researcher to make judgments on the suitability of the participative system. It will help to examine the provision made by the principles for participation and also to determine the extent of staff participation in financial administration and finally judge the merits and demerits of the participative system.

### **Population**

The population of this study comprised all the public secondary schools in Adansi Traditional Area. The study was designed to be conducted in all the eight public (8) secondary schools in the Adansi Traditional Area in Ashanti Region. These included Obuasi Secondary / Technical school (Obuasi), Christ the King Catholic secondary school (Obuasi), Asare Bediako secondary school (Akrokerri), Dompouse secondary school (Dompouse), T.I. Ahamadiya secondary school, (Fomena), New Edubiase secondary school (New Edubiase), Akrofuom Secondary /Technical school and Bodwesango secondary school (Bodwesango). The target group for the research were Headmasters of public secondary schools, Assistant Heads, Accountants, teaching and non-teaching staff and Auditors from District Education Offices. This gives a total population of two hundred and eighty (280), consisting of eight (8) heads, eight (8) assistant heads, eight (8)

accountants, one hundred and sixty- seven (167) teaching staff, eighty four (84) non-teaching staff and five(5) internal auditors.

### **Sampling Procedure**

Out of the eight (8) schools, six (6) which represent 75% was used for the sample study. The sampling techniques used included; stratified randomisation, purposive sampling and convenience sampling. The stratified random sampling was used to select Six (6) out of the eight (8) schools which comprise of two (2) schools from each of the three districts in the traditional area. Justification for the stratified randomisation is the fact that the schools were grouped into districts and then selected and every school had an equal chance of being selected for the study.

Purposive Sampling was used because certain elements of the population such as Heads, Bursars/Accountants and other accounts officers in the chosen schools were deliberately selected as they were directly involved in financial administration and would be able to give the right information that will suit the purpose of the study.

Simple random technique was used to select the teaching and non-teaching staff. This is because they had a very large population and everybody had the chance of being selected. Internal auditors from GES Offices were also selected randomly from the zone which has seven (7) auditors.

The sample was be made up of;

- i. Six (6) Headmasters/Headmistresses (one from each School)
- ii. Six (6) Asst. Headmasters/Asst. headmistresses (one from each School)
- iii. Six (6) Bursars/Accountants (one from each School)
- iv. Sixty (60) Teaching Staff (ten from each school)
- v. Eighteen (18) Non-teaching staff (three from each school)
- vi. Four (4) internal auditors from GES Offices

The sample size for the study was therefore Hundred (100).

### **Data Collection Instrument**

Questionnaire was used as a data collection instrument for the study. The questionnaire was used to collect data from the teaching and non-teaching staff, heads, accountants and the internal auditors.

The use of questionnaire as instrument for data collection is highly suitable despite the fact that among others, the opportunity to build rapport with respondents will be limited. The questionnaire was designed by the researcher to maximize comparability of responses across respondents. The questionnaire was used because all the respondents were literate and it was also easier to administer.

### **Data Collection Procedure**

Before administering the questionnaire to respondents, the researcher wrote to the Heads of the Institutions for permission. The respondents were then briefed

on the purpose of the study and the procedure for its completion was also explained to them.

The researcher personally distributed the questionnaire to the selected respondents of the study. This offered the researcher the opportunity to explain any issue(s) that might be required by the respondents. The researcher cordially admonished the respondents to express their personal fair views to the research questionnaire so that their responses would be free from interference. The researcher assured all the respondents security and confidentiality of their responses. Two weeks after distribution, the researcher moved around to retrieve or collect the questionnaire from each school. The return rate of the questionnaire was hundred percent (100%).

### **Validity and Reliability of Instruments**

A pre-test procedure was used to ensure the validity and reliability of the questionnaire. Model questions were given to some Heads and Staff from Asare Bediako secondary and Bodwesango secondary schools to test whether they would understand the questions and be able to answer them as expected. Comments gathered from the model questionnaires were used to make the necessary corrections before the actual questionnaires were sent out to the respondents. The actual questionnaire was sent to the supervisor for moderations before they were administered to the respondents.



## **Data Analysis**

Questionnaire responses from the field were coded and categorised into meaningful data for analysis. Dey's (1993) assertion that categories must be meaningful in relation to the data and the other categories were to be considered in the process was taken note of. As such the various themes and the objectives of study were taken into consideration in the categorisation process. The SPSS package was then used to help analyse the data collected. The data were analysed according to the research questions for the study. Summaries of data were presented in tables, frequencies and percentages. Reasons for these data representations and analyses include simplicity, easiness to understand and the ability to draw conclusions from such pictorial or graphical representation of data.

## **CHAPTER FOUR**

### **RESULTS AND DISCUSSIONS**

#### **Introduction**

This study was designed to investigate the extent of staff members' participation in the finances of public secondary schools in the Adansi Traditional Area. This chapter presents the results of the study based on analysis of data derived from questionnaire designed by the researcher. The data were collected from a sample of heads, teachers, Accountants and other non teaching staff from six selected secondary schools in the Adansi Traditional Area. The demographic characteristics is described followed by the analysis of data in the context of the research questions.

#### **Demographic Characteristics of Respondents**

There were 100 respondents in all from the six public secondary schools. Seventy respondents representing 73% were males and twenty respondents representing 21% were females. Six respondents representing (6%) did not indicate their sex group. This shows that a higher percentage of respondents were males.

In relation to the status the respondents held in their schools, 60 (60 %) were Teaching Staff while 18 representing (18%) were Non – Teaching Staff. The auditors had the least representation of 4% as seen in the Table 1.

Table 1

**Respondents Main Status in School**

Status	Frequency	Percentage
Teaching Staff	60	60
Non – Teaching Staff	18	18
Assistant Heads	6	6
Accountants	6	6
Heads	6	6
Auditors	4	4
Total	100	100

The respondents held various positions/post in the schools. 51 of them representing 51% were teaching staff with 2 (2%) as senior housemasters. These are presented in Table 2.

Table 2

**Positions of Respondents**

Response	Frequency	Percentage
Heads	6	6
Domestic Bursar	6	6
Senior Housemaster	2	2
Subject Teacher	51	51
Assistant Headmaster	6	6
Head Of Department	8	8
Auditors	4	4
Other Positions	14	14
No Response	3	3
<b>Total</b>	<b>100</b>	<b>100</b>

Table 3 shows the distribution of the number of years Staff and Heads had served in their present school. Majority of staff representing (66.7%) had served between 1 to 5 years while one person had served between 21 to 25 years in their school.

Table 3

**Years of Association with Present School**

Years	Frequency	Percentage
1 – 5	68	68
6 – 10	24	24
11 – 15	4	4
16 – 20	3	3
21 – 25	1	1
Total	100	100

Table 4 presents the highest qualification of respondents of the study. It can be seen from the table that more than half of the respondents (59%) were first degree holders. Only 2% had Masters Degree and 10% had other qualification lower than diploma.

Table 4

**Highest Qualification of Staff**

Response	Frequency	Percentage
Masters Degree	2	2
P.G.D.E	6	6
Bachelors Degree	59	59
Diploma	9	9
I.C.A Inter	2	2
D.B.S	4	4
Others	10	10
No Response	8	8
Total	100	100

In relation to respondents' background or skills in Accounting and Financial Administration, it was found out that 70% had not pursued any course in Accounting. The same situation was seen in Financial Administration as 78% of respondents had not pursued any course in Financial Administration. It was therefore evident that most of the respondents did not have any competencies in accounting and financial administration. In considering the number of in-service training Heads and Accountants have attended in Accounting and Financial Administration, majority of the accountants had attended three to four in-service

training while only two heads had attended in service training for accounting and financial administration.

### **Knowledge in Accounting and Financial Administration**

As was noted earlier in (Table 4), all the six Bursars had adequate knowledge in accounting. Even though none of the Bursars had pursued course in financial administration, five of them had on one or more occasion attended in – service training in either accounting or financial administration organised by the Accountant-General’s Department.

The study also revealed that none of the six heads had pursued any formal course in either accounting or financial administration. It was also found out that only two of the six heads had but on only one occasion attended in-service training or a course in either accounting or financial administration.

It was however noted that only the Bursars and few staff had received some training in accounting and financial administration, two disciplines considered vital to the management personnel of any organisation (Adams and Perkins, 1963; Haris, 1960; Millet, 1954). Much as bursar’s knowledge in the two disciplines constituted a potential asset to their school, they have marked advantage the other school personnel, including the heads, especially if other staff were not involved in the financial administration of the schools.

Having looked at the background information of all the respondents, we now turn to look at the extent to which staff had access to financial data on which they were to base their share of any decision-making allowed them.

### **Research Question One**

#### **What aspects of financial administration are staff involved in?**

An effort is made in this section to ascertain the aspects of financial administration in which staff are involved. In order to ascertain this, attempt was made to find out the existence of staff participation in financial administration, how often staff is involved in financial activities and the type of financial activities in which staff are involved. This has been found necessary since it might help to assess the effectiveness of any participation allowed them.

In relation to the need for existence of staff participation in financial administration, majority (84.4%) of the respondents agreed that there should be staff participation in financial administration in schools. Few staff representing 11.4% responded that they do not agree with the reason that matters of school finances should be left in the hands of the key financial administrators. The study classifies Heads and accountants as key financial administrators because they are the key personnel directly concerned with the financial administration in public secondary schools in Ghana. This is presented below.



Table 5

**Need for Existence of Staff Participation in Financial Administration**

Response	Frequency	Percentage
Agree	81	84.4
Disagree	11	11.4
No Response	4	0.2
Total	96	100

Majority of the key financial administrators representing 75% responded that their staff were often involved in the financial activities of their schools. From this perspective, it is just reasonable to expect some co-ordination between these two parties with regards to issues relating to the financial administration of their schools. On the other hand, majority of staff representing 63% responded they were not at all involved in the financial administration of their schools while 21 staff representing 25% responded that they were sometimes involved and only 10 representing 12% responded that they were often involved in their school financial activities. This indicates that even though majority of the key financial administrators indicated that staff were often involved in their school financial activities, most of the staff responded that they were not involved.

Staff were involved in different aspects of Financial Administration with various degrees of effectiveness. These aspects included the collection of school fees, discussing ways of generating funds, discussing ways of spending funds,

collection of PTA dues, preparing estimates, discussing approved estimate (Budget) returned by the MOE. Out of the eighty four (84) respondents, only thirteen (13) of them were often involved in the Collection of school fees.

In relation to discussing ways of generating funds, seventeen (17) people out of the eighty four (84) responded that, they were often involved in this activity. A few numbers of staff were also involved in discussing ways of spending funds. Only eight (8) respondents representing 10% said were often involved.

The collection of PTA dues was another important duty relating to school financial administration in which staff were involved. Twenty seven (32%) of the respondents said they were often involved whiles twenty (23%) of the respondents said they were sometimes involved. Sixty three 63 respondents representing 75% also said they were not involved. Very few staff (7%) were often involved in preparing estimates while (78%) of the staff said they were not involved in this activity at all.

The discussion of approved estimate (Budget) returned by the MOE was another duty in which staff were involved. Only four (4) staff representing 5% were often involved, whiles seven staff representing 8% were sometimes involved and 73 (87 %) staff said they were not. A few respondents were often involved in other activities such as Project Committee (8%). None of the staff were involved in discussing auditors' reports and queries.

With responses from the heads and accountants on the same issue it came out that few staff were involved in the collection of fees while none of them were involved in discussing approved estimates by Ministry of Education and Sports and discussing Auditors reports and queries.

In terms of the preparation of the school budget, majority of the staff (75%) were not at all involved. Both the key financial administrators and the staff themselves indicated that the staff were not involved in the preparation of the budget of their schools. This revelation gave rise to much concern since, as some writers contend, the preparation of the school budget is the most important process within the school system and that the preparation of a good school budget depends very much on the active involvement of all the divisions of the school system (Asiedu-Akrofi, 1978; Campbell et al., 1977; Wilson, 1966). It was therefore considered necessary to seek clarification from the key financial administrators who, in an ensuing interview, maintained that the staff were never involved in any significant way in the preparation of the estimates of their schools. According to the key financial administrators, the practice had been for the Bursars to make projections from previous estimates, taking current prices into consideration. Contrary to what the above named writers advocate, it was disclosed in the interview that no data were solicited from the teaching and non-teaching staff.

Moreover, the staff were never involved in the discussion of the limited data before the estimates were drafted, neither were they shown the draft

estimates for their comments before the estimates were finally presented to the Ministry of Education for consideration. The Heads themselves and the Bursars made it clear, however, that the Heads examined the draft estimates before they were presented to the Ministry. The four auditors interviewed also confirmed that budget committees were not active in the schools. The study has revealed that, although staff were involved in various aspects of financial administration, it was on a small scale.

### **Research Question Two:**

#### **How far have schools implemented the government directives of establishing finance committees and how effective are they?**

Government directives were that, finance committees were to be established in all second-cycle institutions in Ghana to monitor the disbursement and use of school/college finances. The membership of each finance committee was to include the Head of the school as chairman, the Bursar/Accountant, two representatives of the teachers, one representative of the PTA. The directive which was one of the measures taken by the government to control financial malpractices in the educational institutions in the country formed part of a nationwide radio/TV broadcast on financial mismanagement in the Ghana Education Service (People's Daily Graphic, June 2, 1986).

It is a well known fact that the effective implementation of any programme depends very much on whether or not the programme is liked by both the people

to implement it and the people in whose interest it is being implemented. It is therefore; appropriate to ascertain the extent to which the concept of “finance committee” is accepted by the school personnel concerned. Accordingly, respondents answered an open-ended question as to whether finance committees exist in the schools and why such a finance committee was likely to improve financial administration of their respective schools.

The study revealed that majority of the respondents (90%) agreed that finance committees should be formed in every school. The general perception was that, the concept of Finance Committees in schools is very important. When asked whether Finance Committees exist in their schools, majority responded that they were not aware of its existence. Majority of staff (68%) said finance committees do not exist in their schools but they made mention of problems finance committees were capable of facing. Some of the problems mentioned were as follows:

1. Administration may not be transparent
2. There may be conflict between heads and committee members on how to disburse funds
3. It will lead to victimisation of staff on the committee by the head of the school
4. The administration may not comply with the committee’s recommendation.
5. Funds may be embezzled if committee members are not changed regularly
6. It may not be functional if members are not professional.

The respondents also envisaged three other problems that were likely to negate the anticipated gains of effective functioning of finance committees. Twenty-two (42.3%) out of the 52 respondents who envisaged some problems with finance committees contended that some school personnel were naturally apathetic and sycophantic, and the inclusion of such people on the committees could render the committees ineffective.

The possibility of power conflicts was another problem likely to mar the success of finance committees. This was the view of 20 (38.5%) of the respondents who foresaw a situation whereby the key financial administrators might want to dominate the staff and vice versa. Lastly, the fear was also entertained by 10 (19.2%) of the respondents that there might be a lot of delays in taking decisions and carrying out such decisions because each of the seven members might want his or her views to be heard at meetings. This is presented in Table 6.

Table 6

**Possible Problems of Finance Committees**

Response	Frequency	Percentage
Apathy and Sycophancy	22	42.3
Power Conflicts	20	38.5
Delays in Decision Making	10	19.2
Total	52	100

On the need for Finance Committees in schools, all the respondents were of the conviction that finance committees were likely to yield desirable results. The majority of staff had positive attitude towards financial committees and believed that it would improve financial administration in schools. Presented in Table 7 are the reasons by the respondents on the need for finance committees in schools.

Table 7

**Need For Finance Committees in Schools**

Respondents				
Reasons For Need Of Finance Committees	Key Financial Administrators.	Other Staff	Auditors	Total
Open Financial Administration	6	42	2	50%
Effective Internal Control	3	21	2	26%
Financial Support	1	17	-	18%
Relief To Heads	2	4	-	6%
<b>Total</b>	<b>12</b>	<b>84</b>	<b>4</b>	<b>100</b>

Table 7 shows that (50%) of the respondents contended that the concept of finance committees was a move in the right direction in that it would ensure open financial administration in the schools. This is because, it was further explained, school personnel other than the key financial administrators would have access to

the financial records of their schools. As a result, the other school staff would know and, probably, appreciate the real financial position and problems of their school.

Twenty-six (26%) of the respondents were of the view that finance committees might enhance effective internal control in the administration of school funds. In effect, it was hoped, financial maladministration of all forms would minimize considerably since some sense of accountability might be instilled in those controlling the school funds. It was also the anticipation of eighteen (18%) respondents that effective finance committees would attract financial support to the schools. Generally, it came out from the responses that finance committees could enhance efficiency in the financial administration of their schools. This was because, it was believed contributors like the PTA would know whether, as Wilson (1966) and Whitlock (1961) put it, “what has already been subscribed is being used wisely” and become “more sympathetic” to requests for financial assistance by the school authorities and, as a result, support the schools.

Lastly, 6 %, of the respondents shared the view that finance committees might lessen the amount of time Heads spend on financial issues .This would enable them attend to other equally vital issues in their schools.

Apparently, the studies showed that even though officially of all the schools had finance committees, in reality only few schools had their finance committee



partially functioning. For finance committees to be very effective there is the need for active budget and procurement committees. As a result of this, there was the need to find out whether staff were involved in these two committees.

### **Research Question Three:**

#### **How often do Staff Have access to Information Relating to Financial Transaction?**

An effort is made in this section to ascertain the extent to which the staff had access to information on financial administration of their schools. In particular, an attempt is made to find out whether financial data were communicated to a satisfactory proportion of the staff.

In the attempt to assess the extent of the flow of information related to financial transaction in schools, the study first sought the opinion of heads and accountants on the importance of communication of financial matters to other staff within the school. More than half of them (58%) agreed it was important to communicate the finances of the school to other staff because; it will help the staff know the financial status of the school. Twenty five percent (25%) of the respondents were of the view that, communicating finances of school to other staff will reduce excessive financial demand on the part of the Accounting Staff. Seventeen percent (17 %) of the respondents said it would enable other staff like matrons, storekeepers, teachers, heads of department to know the finances of the

school in order to plan on their purchases. The summary is shown in the Table below.

Table 8

**Need for Communicating Financial Matters to Staff**

Response	Frequency	Percentage
Enables staff to know Financial Status	7	58
Reduces excessive financial demand	3	25
Enables Heads of Departments to Budget	2	17
<b>Total</b>	<b>12</b>	<b>100</b>

On the other hand when the staff of the various schools opinions were sought on whether finances of the school should be communicated to them apart from the Heads and Bursars/Accountants, 73(87 %) of respondents agreed that it should. About 9% disagreed and 9.5% were indifferent.

Those that agreed to communication, 15 (19.7%) were of the view that, this will get rid of speculations and misappropriation of funds by Accountants or Administrators whiles 20 respondents representing 26.3% said it would help avoid rumours of financial irregularities and malfeasance. Five (6.6 %) respondents stated that it would prevent staff members from accusing the head if projects are not done whiles 15 respondents representing 19.7 % said it will enable various departmental heads know when and how to go in for or request for

certain learning materials. Ten (13.2 %) respondents said it will increase transparency in school's finances while seven respondents representing (9.3%) said it will enable the staff to have an insight of financial stand of the school. Four (5.2 percent) respondents were indifferent.

In relation to the extent of access to information, it was found out that, it was not regular. The majority of staff (90%) stated they did not have regular access to information relating to financial transactions in their schools.

On the issue of the total grants allocated to schools by government, majority of staff representing 87% responded that they were not informed as to how much their schools had been receiving. The heads and accountant, with the exemption of only two heads who said they sometimes inform their assistant heads, the rest of them responded that they do not inform their staff as to how much grant had been allocated to their schools.

On disbursement of funds, 2 (50 %) of the auditors said disbursement of funds was fairly transparent in schools while 2 Auditors representing 50 percent said it was not transparent.

## **Research Question Four:**

### **How do staff perceive the climate of their school?**

An attempt is made in this section to find out how key financial administrators and staff perceive the climate of their school. The climate can be either closed or open. The open climate is where the administration of the school especially its finances are transparent and closed administration is whereby the head does not allow his/her staff to know anything about the finances of the school.

It was altogether fitting that respondents expressed their opinion as to how open the financial administration was in their schools and whether it was necessary to make it open at all. Accordingly, an open-ended questionnaire requested them to indicate whether, and why, financial administration should be made open in their schools; they were also requested to rate the extent to which financial administration was open in their schools.

Concerning the question whether it was necessary to make financial administration open in their schools, the respondents answered overwhelmingly in the affirmative. As many as 95 (95%) of the 100 respondents, including all the Heads and Bursars, were of the opinion that financial administration must be made open to all categories of staff in their schools.

Table 9

**Making Financial Administration Open to staff.**

Response	Frequency	Percentage
Yes	95	95
No	5	5
Total	100	100

The following are some of the reasons enumerated in support of the respondents' preferences.

Table 10

**Reasons for the Need of Open Climate**

Reasons	Number (96)	Percentage (100)
Minimize Negative Tendencies	38	40
Enhance Positive Tendencies	37	39
Equip Staff	21	22
Other Reasons	13	14

Note: Columns in Table 10 total more than 100 percent because respondents could mark more than one response. Table 10 shows that 38 (40%) of the respondents anticipated that open school financial administration might help to minimize some negative tendencies prevalent among the staff in their schools.

Examples of such tendencies mentioned were suspicions, speculations, and apathy and student unrest.

In lieu of such tendencies, 37 (39%) of the respondents shared the view that open school financial administration might encourage some positive tendencies like mutual understanding, trust and co-operation between school staff and key financial administrators. As a result, it was further explained that it might make the staff more capable and willing to contribute meaningfully not only to financial but also to general administration of their schools.

Another 21 (22%) of the respondents, predominantly staff, were optimistic that open school financial administration might equip the supportive financial administrators with financial data. As a consequence, in their view, they might be in the position to explain and defend the financial position of their schools whenever necessary.

Table 10 again shows that 13 (14%) of the respondents stated other reasons. It is significant to note that all the 13 were staff. Some of them considered as a matter of right to know the financial operations of their schools. This view is in conformity with that of Millet (1954), who contends that the general public has an interest in financial records and, to some extent, “this interest is simply that of the right to know about government” (p. 240). Other staff thought that open school financial administration might help to minimize the temptation of some key financial administrators embezzling and mismanaging school funds.

It was found out that staff had various reasons to support the idea that financial administration in the school had to be open. These included promoting transparency, preventing embezzlement, knowledge in financial strength of school and planning for development.

It is interesting to note that only two (2%) of the respondents were not in favour of the practice of open school financial administration. While one of the two expressed the fear that it might lead to “leakage of secret information”, the other gave no reason.

Both the key financial administrators and the staff were asked to evaluate the extent of openness of financial administration as practiced in their schools. The evaluation by the key financial administrators is presented in table 11.

Table 11

**Perception of Key Financial Administrators and Staff on the Financial Administration of Their Schools**

Key Financial Administrators	Very Open	Open	Fairly Open	Closed	Very Closed	Total
Heads	1	3	2	-	-	6
Bursars	3	2	1	-	-	6
Staff	1	7	29	37	10	84
Total	5	12	32	37	10	96
Percentage	5	13	33	39	10	100

According to table 11, three (25.0%) of the financial administrators described financial administration as practiced in their schools as fairly open, while five (41.7%) and four (33.3%) saw it as open and very open respectively . The staff also evaluated the extent to which financial administration was open in their schools, as portrayed in the same table.

It could be seen that as many as 29 (35%) of the staff viewed financial administration as practiced in their schools as fairly open. At the extreme ends of the continuum, while only one (1.1%) of them saw it as very open, ten (11.9%) of them saw it as very closed.

From table 11, it is important to record that while all the key financial administrators viewed financial administration in their schools as open, many of the staff (47 out of 84) saw it as closed. Thus, though, both the key financial administrators and the supportive financial administrators agreed in principle that financial administration in their schools should be made open, they differed considerably in terms of their perception of the extent to which financial administration in their schools was open.

Upon the above response, when respondents were asked about their willingness to take up or respond to financial responsibilities given to them, 68(81%) respondents said willingly while nine (11 %) respondents were indifferently and seven respondents representing (8%) said very reluctantly. This



implies that if the key financial administrators tend to be open, the staff will be willing to work effectively with them to enhance peaceful school atmosphere.

**Research Question Five:**

**What Challenges do Staff Face in Their Attempt to Participate in School Finances?**

The study also sought to find out the challenges staff go through in their attempt to inquire or participate in the finances of their schools. When staff were asked how often they encounter challenges in their attempt to participate in school finances, 37 (44%) respondents said often whilst 29 (35%) respondents said they quiet often encounter challenges. On the other hand 18 of them representing (21%) responded that they were not often encountered with any challenges in their attempt to participate in school finances.

Table 12

**How often Staff Encounter Challenges when Participating in School Finances**

Response	Frequency	Percentage
Often	37	44
Quiet Often	29	35
Not Often	18	21
Total	84	100

This implies that even though majority of the staff were willing to participate in school finances they often encounter a lot of challenges. Some of the challenges members outlined were that, when they were given financial responsibilities, the key administrators tend to be so strict on them as if they suspected they would embezzle the funds. They also face problem with delay in the release of funds for project they had been assigned. This is because the key financial administrators feel reluctant in releasing funds to staff. It also came out that, staff attempt to participate sometimes led to misunderstanding between staff and financial administrators. The staff finally alleged that any staff who decides to go all out to be much concerned with the finances of the school were always victimized which sometimes led to the transfer of the said staff. As a result of this most staff found it difficult to participate in the finances of their schools.

### **Summary**

In conclusion, this chapter has revealed the following findings. Majority of the respondents which constitutes 70 percent of the total number of 100 respondents were male with the females forming the minority. Also, 64 percent of respondents served their present school between 1 to 5 years. Heads had either a bachelor's degree or higher qualifications. However, they all had one major deficiency that is lack of training in accounting and financial administration. These two disciplines are considered very necessary for basic ingredients of efficient financial management and for that matter indispensable need of financial

administrators like heads. They had not pursued any course in either of the two disciplines; neither had they acquired any knowledge through in – service training course. The Bursars/Accountants on the other hand, had relatively high knowledge in accounting and financial administration because they had pursued a course or had in – service training in accounting and financial administration. The teaching and non-teaching staff were also not left out because they also needed some basic knowledge in accounting and financial administration to help them when appointed to support the financial committee. Most of the staffs had bachelor’s degree with a few diplomats and PGDE.

Secondly, the participation of staff in financial administration was not left out; it was revealed that staff were involved in few aspect of financial administration in schools. Majority of staff said financial committees do not exist in their schools but they made mention of problems finance committee were capable of facing. The analysis demonstrated that every school needed to operate under open administration whereby staff are involved in the financial matters of the schools. They also went on to say that schools that operate under close administration are bound to have problems like students unrest and there may be lack of co-operation between management and staff.

Finally, from the findings it was observed that most of the staff had interest in handling financial responsibilities given them but only few were actually acknowledged. There is therefore the need for heads of schools to involve their staff in all aspect of administration.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **Introduction**

This chapter outlines the summary, conclusion and recommendations of the study. The study was done to find out staff participation in the financial administration in public schools in Adansi Traditional Area.

The study sought to find out answers to the following research questions.

- 1) What aspect of financial administration are staff involved in?
- 2) How far have schools implemented the government directive of establishing committees and how effective are they,
- 3) How often do staff have access to information relating to financial transactions in the schools?
- 4) How do staff perceive the climate of their school?
- 5) What challenges do staff face in their attempt to participate in school finances?

The study involves hundred (100) respondents comprising Headmasters Assistant Headmasters, Accountants/Bursars, Internal Auditors and Teaching and Non Teaching staff selected from eight (8) secondary schools in Adansi Traditional Area. Random selection procedure was used in the selection. There

was a hundred percent rate of return. The findings which have some significant implications are summarized below.

### **Summary of Findings**

Firstly, all the school personnel, including the Heads and the Bursars, shared the view that Heads as financial administrators needed some basic knowledge in accounting and financial administration. They explained that such knowledge was basic to the efficient discharge of the Head's responsibility for internal school funds control and their effective supervision of the accounting personnel. They felt it was through such expertise on the part of the Heads that inefficiencies and embezzlement of school funds might be minimised.

The Heads of the schools investigated, however, had not had any training in accounting and financial administration, two disciplines which were considered necessary to Heads as financial administrators. It also became evident in the study that when these Heads were Assistant Heads, they did not have access to the much needed practical exposure to school financial administration from their schools.

The Bursars, on the other hand, were much versed in accounting in which they had high qualifications. They had also acquired some knowledge in accounting and financial administration through in-service training.

However, there was a general awareness and conviction among the school personnel including all Heads and Bursars, of the crucial need for Heads to have

some basic knowledge in accounting and financial administration. The findings in this chapter show that such knowledge is basic to the efficient performance of the Head's responsibility for their school funds. This confirms what entails in the literature (Millet, 1954; Wilson, 1966) that there is the need for heads to have basic knowledge in financial administration in order to be able to do good budget planning. In particular, the respondents explained, such knowledge might, among other things, ensure supervision by the Heads over work of the accounting officers and thereby enhance effective internal control and good budgeting, minimize mismanagement and embezzlement of school funds and, as a result, make Heads less suspicious of their Bursars.

It was revealed that staff were involved in few aspects of financial administration in schools. The aspects of financial administration where staff were sometimes considered to be effective were collection of fees, discussing ways of collection of school fees and discussing ways of generating funds.

The staff were virtually denied involvement in the decision-making process relating to the financial administration in their schools. In addition, they had no part whatsoever in the preparation of the estimates of their schools.

The Assistant Heads especially were denied the much needed exposure to the financial practices of their schools since they did not get the opportunity to under-study their Heads. This was rather unfortunate since sooner or later those Assistant Heads might become Heads without any prior exposure to school

financial administration. Apparently, the effects of the administration of such Heads could be detrimental. This situation might probably explain to a very large extent the reported financial maladministration and embezzlement, as well as the inefficiency and the mess in school administration in general.

Furthermore, since the staff, particularly the teaching and the non-teaching staff who actually operated the school programme, were not allowed any part in the preparation of the estimates of their schools, it was unlikely that such estimates would meaningfully reflect their school programme. Rather, such estimates based on scanty and inadequate information – old estimates and current prices – were likely to be marked by a lot of uncertainty and inefficiency.

The findings further indicated that the introduction of the concept of finance committees into Ghanaian schools was a practical means of effecting open financial administration with its accompanying benefits to the schools, though most of them were not effective in the schools. However finance committees were not active in any of the schools visited. Some staff even argued that there was no such committee in their schools.

The school staff unanimously indicated their support for the concept of finance committees introduced into second cycle schools by the Government. They argued that finance committees might ensure open financial administration, effective internal financial control and good budgeting. They hoped, as noted, that these results would in turn help to minimize inefficiency and embezzlement of

schools funds by some key financial administrators and replace the negative tendencies among staff with positive ones. The school personnel were, however, of the view that with the selection of incompetent and dishonest representatives to serve on the committees, power conflicts and delay in deliberations could impede the effective functioning of the committees. To forestall such possible setbacks, they suggested that staff should be enlightened and given guidelines on the purpose, functions and membership of the committees as well as the terms of office of committee members before the committees were formed or enforced in the schools. They expressed the need for the establishment of external inspection teams like District or Regional Finance Committees to monitor periodically the operations of the finance committees in the schools. Most of the schools investigated had established finance committees but they were not active.

Majority of staff agreed that information of the finances of school must be communicated to all members of staff since this will help to ensure the trust members have in the key financial administrators. It was revealed that even though some information such as total grant allocated to the schools was communicated to them, it was not regular.

It came out that, the staff were supposed to be informed and to understand the financial operations of their schools so as to know what their monies were buying. With this, they are likely to support or be sympathetic to request for educational expenditure.



The results of the study indicate that the school personnel overwhelmingly wanted the financial administration of their schools to be made open to the supportive financial administrators. They argued that such a practice might minimize embezzlement of school funds by some key financial administrators, inefficiency in the financial administration of the schools and some unhealthy attitudes such as suspicions, speculations, apathy and unrest prevalent among the supportive financial administrators. Instead, such a practice might enhance positive tendencies like mutual understanding, trust and cooperation among the entire school personnel.

Finally, the findings revealed that even though most staff were willing to participate in the finances of their schools, they sometimes encountered challenges. It came out that, staffs attempt to participate sometimes led to misunderstanding between staff and financial administrators. The staff finally alleged that any staff who decides to go all out to be much concerned with the finances of the school was always victimized which sometimes led to the transfer of the said staff. As a result of this most staff found it difficult to participate in the finances of their schools.

### **Conclusions**

Several conclusions could be derived from the findings of this study. Heads in Ghana have the responsibility for the financial business of their schools

and, in particular, to supervise the work of their Bursars and other accounting personnel in their schools. Yet, most of the Heads of the schools investigated had not been trained in accounting and financial administration and for that matter had not been exposed to the basic knowledge and skills in these two disciplines necessary for Heads as financial administrators. These Heads had therefore not been adequately prepared for their posts as financial administrators of their schools. This state of affairs might be an indication of what may be pertaining in most schools in Ghana. According to Ahwoi (1986), then government official, it has been discovered that “most of the Heads of second cycle institutions had very little or no knowledge of finance, accounts or accounting procedures” (p.9). This observation also amply confirmed that of Adams and Perkins (1963) that “graduates of many schools of Education at all levels are going into administration, ill-equipped for financial management although it will be one of their prime responsibilities.(p.13)”.The Bursars, on the other hand, were adequately equipped for their posts as the chief technical financial assistants to their Heads.

In view of their high qualifications and ranks, the staff were not the type of personnel who should be ignored in issues of financial decision-making but rather the type who could contribute to enhance financial administration of their schools. It is, however, evident from the available data that as perceived by most staff, the financial administration of the schools studied was virtually closed to the staff. Notwithstanding their capabilities, the staff were virtually denied any

involvement. The preparation of the school estimates in particular was the absolute monopoly of the Heads and their Bursars. This failure on the part of the Heads to actively involve their supportive financial administrators in the financial administration of their schools, especially in the preparation of the school estimates, confirms an observation of Asiedu-Akrofi (1978) which he cautions against because, in his view, it has some far-reaching repercussions such as uncertainty and inefficiency.

The failure to solicit data from the staff is a practice which conflicts with the prevailing contention of most authorities that the preparation of the school estimates should involve all sections of the school system and be based on data solicited from the entire school personnel (Asiedu-Akrofi, 1978; Campbell et al., 1977; Wilson, 1966).

It may be deduced from the findings of the study that the lack of participation by the staff in the financial administration of their schools had generated a lot of unhealthy attitudes such as suspicions, speculations, apathy and unrest among them. This observation is also a confirmation of the view that when educated and high level personnel lack participation in issues involving or affecting them, they tend to exhibit such “symptoms of tension and dissatisfaction” (Davis, 1981, p.161). The findings further seem to suggest the presence of other dysfunctional effects like embezzlement of school funds and inefficiency in the financial administration of the schools. These were apparently attributable to the lack of participation by the staff coupled with the lack of

requisite training in, and practical exposure to, accounting and financial administration by the Heads as financial administrators.

Indeed, a closed nature of financial administration in the schools, particularly if apparent secrecy surrounds the keeping of important financial records, and finance committees seems to be ineffective, it will constitute loopholes and lapses in the financial administration of the schools. These loopholes may constitute a viable “gold-mine” likely to lure many key financial administrators, especially Bursars, to exploit their school accounts to the detriment of students in particular and the state in general. The inadequate exposure of the Heads to the rudiments of accounting and school financial administration may constitute, probably more rightly, a more serious loophole in the financial administration of the schools which will aggravate the vulnerability of the accounts and funds of the schools.

If the financial administration of the schools is made open so as to allow the active involvement of the staff, it might yield considerable efficacious results. Such results might include minimizing the tendency on the part of some key financial administrators to embezzle school funds, replacing negative tendencies generated among supportive financial administrators with positive ones among the entire school personnel and consequently enhance efficient and effective financial and general administration in the schools.

It is in view of the loopholes discovered and the high hopes open financial administration seems to offer, that the concept of finance committees, though may

appear time consuming, is a necessary “headache”, especially of Heads like those involved in this study who were unlearned in the complex but important area of school financial administration. The concept of finance committees, if cautiously planned and implemented promises some guarantee for open financial administration with its attendant benefits such as efficiency in the schools. This is because, through the finance committees the various talents, potentialities and capabilities among the staff could be effectively harnessed and tapped to enhance efficient financial administration as well as the general good and development of the schools. The involvement of more people in the financial administration of the schools also implies that, individuals would find it difficult to manipulate their school account to their personal gain since members of the finance committees would become checks on each other. It could also be deduced that most of the staff who attempt to participate in the finances of their schools sometimes encounter a lot of challenges which sometimes tend to frustrate them.

Finally, the findings of this study suggest some kind of relationship between the key financial administrators and the staff in the schools. The morale of staff depends on the extent of their involvement in the financial administration of their schools. On the whole, the available data have exhibited the existence of a number of loopholes and lapses in the financial administrative structure of the schools investigated which was the inability of the key financial administrators to involve staff in financial matters of their schools. Accordingly, some measures are recommended to plug these loopholes and lapses.

## **Recommendations**

In view of the foregoing findings and conclusions drawn, it is imperative to exploit and utilize every conceivable avenue and resources to help equip the Heads concerned with some familiarity with accounting, financial administration and any other relevant discipline in order to enhance their capability to exercise their responsibility over their school funds. It is equally crucial for the financial administrative structure in the schools to be made open so as to meaningfully involve the other staff as much as possible. This would help to raise the morale and productivity of the staff, minimize the temptation of some key financial administrators to embezzle school funds and generally maximize efficiency in the financial administration in the schools.

It must be noted that the responsible management or control of monies for educational purpose is unquestionably one basic premise for the success of any educational enterprise. Given the positive relationship between national development, the quality of education and the availability of money for educational purposes vis-à-vis the ever-increasing cost of education, the need for effective and efficient financial administration in schools is evident. There is the need therefore for an effective in – built mechanism in the financial administrative structure of the schools in order to ensure adequate checks and balances that would enhance efficiency and accountability and all their accompanying benefits. Finally, staff who are willing to participate in the financial activities of their schools should be encouraged rather than being victimized. Consequently, the following specific recommendations are made:

## **Recommendations for Action in the Schools in Adansi Traditional Area**

In an effort to equip the Heads of the public secondary schools in the Adansi Traditional Area for their responsibility for the efficient management of their school funds and to open up the financial administration of their schools to their staff to ensure their active participation, the following actions are recommended.

### **1. Need to open the financial administration to the staff**

It is of great importance that the Heads involve their staff in decision-making relating to the financial administration of their schools, especially in the preparation of school estimates as a way of obtaining wider, and perhaps wiser, decisions regarding the educational programming of their schools. The preparation of the estimates must be based on adequate information elicited from the staff but, as Aseidu – Akrofi (1978) cautions should not be monopolised by the Heads and their Bursars.

### **2. Need to expedite action on the formation of finance committees in the schools.**

There is the need for the Directorates of the GES to ensure that the directive on the formation of finance committees in the public schools in the country is enforced. It might be helpful if the directorate could organize workshop programmes to discuss with all school personnel the rationale, functions, membership, tenure of office and other modalities concerning the concept of finance committees.

To ensure that the finance committees really work, it is recommended that they meet, at least, every two weeks to evaluate their past performance, plan for the ensuing week(s) and assign responsibilities to individuals and groups. Furthermore, the finance committees should present monthly or at least, termly reports to their respective Boards of Governors with copies to the Regional Director.

### **3. Need to communicate financial records to the staff**

In order to enhance their ability to participate effectively in the financial administration of their schools there is the need for the financial records of the schools to be adequately communicated to the supportive financial administrators since, as Graham (1974) puts it, decisions must be based on adequate information reaching the employees or their representatives” (p. 101). It is when they are adequately informed to understand the financial operations of their schools that they will support the schools (Whitlock, 1961).

### **4. Need to provide training in basic accounting and financial administration to the management personnel in the schools**

“While it may be said that no fixed set of qualifications or training requirements will guarantee competency or adequately fit a Head for the needs of every school, it should be added that a professional programme of preparation will provide the greatest assurance of success”. (Hill, 1960). There is the crucial need for the GES, in conjunction with the Institute for Educational Planning and



Administration (IEPA) within the Faculty of Education, University of Cape Coast, to plan and run intensive and comprehensive in – service training programme in accounting and financial administration as well as any other disciplines deemed relevant for all the Heads of public secondary schools.

#### **5. Need to expose Assistant Heads to the financial administration of their schools.**

Since Assistant Heads sooner or later may become Heads, it is important that they in particular are given the maximum opportunity to under- study their Heads and , as much as possible , be made members of the finance committees in their schools. This might help to predispose the Assistant Heads early enough to school financial administration before they are appointed Heads. In the same vein, it might help if in – service training programmes stipulated in (4) above are extended to the Assistant Heads as well.

#### **Recommendations for Further Research**

Finally, the author suggests further research in the following areas which this study did not investigate:

- (1) There is the need for an investigation to determine the extent to which loopholes such as those revealed by this study pertain to other public secondary schools in Ghana and the extent of their impact.
- (2) There is the need for an additional study to determine the relationships between loopholes/ lapses in school financial administration such as those

revealed by the present study, the morale of school staff and the extent of financial maladministration in the public institutions in Ghana.

(3) There is the need for a study to determine the proportion of Heads of public secondary schools in Ghana who have gone through IEPA programmes particularly financial administration.

(4) There is the need for a study to determine the extent to which the directive on the establishment of finance committees in public secondary schools in Ghana has been complied with and to evaluate the performance of those formed.

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APPENDIX A

INSTITUTE FOR EDUCATIONAL PLANNING AND ADMINISTRATION

UNIVERSITY OF CAPE COAST

CAPE COAST

5<sup>TH</sup> DECEMBER, 2006

THE REGIONAL DIRECTOR  
GHANA EDUCATION SERVICE  
KUMASI  
ASHANTI REGION

**PERMISSION TO CARRY OUT A STUDY INTO THE FINANCIAL  
ADMINISTRATION OF PUBLIC SECONDARY SCHOOLS**

I wish to ask permission from you to carry out a research designed to study staff participation in Public Secondary Schools in the Adansi Traditional Area. This comprises of schools in Obuasi Municipal, Adansi South and Adansi North Districts.

The findings of the study may among others, help educators appreciate some financial administration challenges confronting Heads of Public Institutions and may contribute to the improvement of financial administration in our schools. I wish to assure you that all information about any school shall be treated confidential.

Your consideration will be very much appreciated and acknowledge. I count on your co-operation.

Yours faithfully,

(Sgn)

(Grace Opong)

Cc.  
DISTRICT DIRECTORS.



APPENDIX B

INSTITUTE FOR EDUCATIONAL PLANNING AND ADMINISTRATION

UNIVERSITY OF CAPE COAST

CAPE COAST

5<sup>TH</sup> AUGUST, 2007

THE HEADMASTER AND STAFF

**QUESTIONNAIRES ON THE EXTENT OF STAFF PARTICIPATION IN  
THE FINANCIAL ADMINISTRATION IN PUBLIC SECONDARY  
SCHOOLS IN GHANA**

Please, attached are questionnaires designed to study Staff Participation in The Financial Administration in Public Secondary School in Ghana, using schools in Adansi Traditional Area.

It is hoped that findings of this research which is being conducted for a Master of Education (M. Ed.) dissertation would among other things, help educators appreciate some financial administration challenges confronting Heads of Public Institutions and may contribute to the improvement of financial administration in our schools. I wish to assure you that all information about any school shall be treated confidential.

Your co-operation in this direction will be very much appreciated and acknowledgement.

Yours faithfully,

(Sgn)

(GRACE OPPONG)

APPENDIX C

QUESTIONNAIRE FOR TEACHING AND NON TEACHING STAFF

SECTION A - BACKGROUND OF RESPONDENT

1. Name of school.....

2. Day ( ) Boarding ( )

3. Gender: Male ( ) Female ( )

4. Please, indicate the main status to which you belong to the school:

A. Teaching Staff ( )

B. Non-Teaching staff ( )

5. Please, indicate the position/post you are presently holding in your school for which you were given this questionnaire;

Domestic Bursar ( ) Assistant Headmaster/Headmistress ( )

Senior Housemaster/Mistress ( ) Head of Department ( )

Subject Teacher ( ) Others ( )

6. How long have you served in your present school? ..... years.

Please, indicate only your highest qualification:

a. Master s Degree ( )

b. P.G.D.E ( )

c. Bachelors degree ( )

d. Diploma ( )

e. Other(Please, Specify) ( )

8. Have you ever pursued any course in?

Accounting                      Yes ( )                      No ( )  
Financial Administration      Yes ( )                      No ( )

## SECTION B

### (1) STAFF INVOLVEMENT IN ASPECTS OF FINANCIAL ADMINISTRATION

1. Do you agree to the existence of staff participation in financial administration in the school?

a. Strongly agree ( ) b. Agree ( ) c. Disagree ( ) d. Strongly disagree ( )

2. How often are the staff involved in the financial activities of the school?

a. Very often ( )

b. Often ( )

c. Sometimes ( )

d. Not at all ( )

3. How often are the staff involved in the following financial activities? Please tick the appropriate column - Very Often (V.O), Often (O), Sometimes (S), Not at all (N.A).

Duties Relating To School Financial Administration	Level Of Staff Participation			
	V.O	O	S	N.A
a. Collection of school fees.				
d. Discussing ways of generating funds				
c. Discussing ways of spending funds				
d. Collection of PTA dues.				
e. Preparing estimates (budgeting)				
f. Discussing approved Estimates (Budget) returned by the MOE				
g. Project committee member				
h. Discussing auditors reports and queries				

4. How frequently are you informed of the total grant allocated to your school by the government?

a. Frequent ( )      b. Not frequent ( )      c. Not at all ( )

(2) SCHOOL FINANCIAL COMMITTEE

5. Does a finance committee exist in your school?

a. Yes ( )      b. Not sure ( )      c. No ( )

6. Is the concept of finance committees in every school important?

a. Very important ( )

b. Important ( )

c. Not Important ( )

7. Do you think such a finance committee is likely to improve financial

administration of your present school? a. Yes ( )      b. No ( )

8. Do you foresee any possible problems/weaknesses this kind of finance committee is likely to have? a. Yes ( ) b. No ( )

(ii) If yes, please, list such problems/weaknesses:

.....  
.....

(3) STAFF ACCESS TO INFORMATION RELATING TO FINANCIAL TRANSACTION

9. Indicate the degree at which staff have access to information relating to financial transaction in the schools?

- a. Very regular ( )
- b. Regular ( )
- c. Not Sure ( )
- d. Not regular ( )
- e. Highly irregular ( )

10. How often do you meet to prepare departmental budget estimates?

- a. Very Often ( )
- b. Often ( )
- c. Not Sure ( )
- d. Not Often ( )
- e. Not At All ( )

11. This question (11) must be answered by Heads of department.

Are you a member of the school procurement committee?

Yes ( ) No ( ) Not aware ( )

12. Apart from the Head and the Bursar/Accountant of your present school do you think the Finances of the school should be communicated to other staff of the school?

i) Yes ( ) No ( )

ii) Please, give reasons for your answer

.....  
.....

13. When school Financial Administration is communicated to the staff of a school, it is said to be Open ( ) Closed ( ).

14. How would you describe Financial Administration in your present school?

Very Open ( )

Open ( )

Fairly Open ( )

Closed ( )

Very Closed ( )

15. What are the needs for having Open Financial Administration in schools?

- a. ....
- b. ....
- c. ....
- d. ....
- e. ....

16. What is bound to happen in a school that operates under closed administration?

- a. ....
- b. ....
- c. ....
- d. ....

(4) CHALLENGES OF STAFF PARTICIPATION IN FINANCIAL ADMINISTRATION

17. How often are you given financial responsibilities?

- a. Very Often ( )
- b. Often ( )
- c. Not Sure ( )
- d. Not Often ( )
- e. Not At All ( )

18. When appointed as a member of a committee such as Speech day committee, are you given the opportunity to handle any of the following aspects?

- a. Financial ( )
- b. Organise ( )
- c. Both ( )
- d. None of Them ( )

19. How do you respond to financial responsibilities given you?

- a. Very Willingly ( )

- b. Willingly ( )
- c. Indifferently ( )
- d. Reluctantly ( )
- e. Very reluctantly ( )

20. To what extent do you encounter challenges in your attempt to participate in school finances?

- a. Very often ( )
- b. Often ( )
- c. Quiet Often ( )
- d. Not Often ( )
- e. Not At All ( )



APPENDIX D

QUESTIONNAIRE FOR HEADMASTERS AND ACCOUNTANTS

SECTION A - BACKGROUND OF RESPONDENT

1. Please, indicate the position/post you are presently holding in the school for which you were given this questionnaire;

a. Headmaster/Headmistress ( ) b. Accountant ( )

2. Gender: Male ( ) Female ( )

3. How long have you served in your present school? ..... years.

4. Please, indicate only your highest Qualification:

a. Master s Degree ( )

b. P.G.D.E ( )

c. Bachelors degree ( )

d. Diploma ( )

e. Other (Please, Specify) ( )

5. Have you pursued any course in?

a. Accounting Yes ( ) No ( )

b. Financial Administration Yes ( ) No ( )

6. Please, write only the NUMBER of in-service trainings you have attended in the following fields:

i) Accounting .....

ii) Financial Administration.....

SECTION B

(1) STAFF INVOLVEMENT IN ASPECTS OF FINANCIAL ADMINISTRATION

1. Is it necessary for Heads of Public Secondary Schools in Ghana as financial administrators to have some knowledge in Accounting?

- a. Yes ( )
- b. Not sure ( )
- c. No ( )

ii) Please, give reasons for saying Yes or No.

.....

.....

.....

.....

2. Does you agree that staff participation in financial administration exist in your school?

- a. Strongly agree ( )
- b. Agree ( )
- c. Disagree ( )
- d. Strongly disagree ( )

3. Do any of your staff participate in financial administration in your school?

Yes ( ) No ( )

4. How effective are the staff involved in the financial activities of the school?

- a. Very Effective ( )
- b. Effective ( )

c. Sometimes Effective ( )

d. Not Effective ( )

5. Indicate how often your staff are involved in the following areas of financial activities. Please tick the appropriate column - Very Often (V.O), Often (O), Sometimes (S), Not at all (N.A).

Duties Relating To School Financial Administration	Level Of Staff Participation			
	V.O	O	S	N.A
a. Collection of school fees.				
b. Discussing ways of generating funds				
c. Discussing ways of spending funds				
d. Collection of PTA dues.				
e. Preparing estimates (budgeting)				
f. Discussing approved Estimates (Budget) returned by the MOE				
g. Project committee member				
h. Discussing auditors reports and queries				

## (2) SCHOOL FINANCIAL COMMITTEES

6. Does a finance committee exist in your school?

a. Yes ( )    b. Not sure ( )    c. No ( )

7. Is the concept of finance committees in every school important?

a. Very important ( )

b. Important ( )

c. Not Important ( )

8. Do you think such a finance committee is likely to improve financial administration of your present school? a. Yes ( ) b. No ( )

(ii) Please, give reason for your answer: .....  
.....  
.....

9. Do you foresee any possible problems/weaknesses this kind of finance committee is likely to have? a. Yes ( ) b. No ( )

(ii) If yes, please, list such problems/weaknesses:

.....  
.....  
.....

**(3) STAFF ACCESS TO INFORMATION RELATING TO FINANCIAL TRANSACTION**

10. How frequent do you inform your staff about the total grant/subsidies allocated to your school by the government?

a. Frequent ( ) b. Not frequent ( ) c. Not at all ( )

11. Do you involve the staff in the preparation of the budget estimates?

Yes ( ) No ( )

12. Who are involved in preparing the budget estimates?

- a. ....
- b. ....
- c. ....

d. ....

e. ....

13. How often do the staff have access to information relating to financial transactions in the schools?

a. Very Often ( )

b. Often ( )

c. Not Sure ( )

d. Not Often ( )

e. Not At All ( )

14. a. Do you think it is necessary to provide staff with key financial information of the school?

a. Very Necessary ( )

b. Necessary ( )

c. It Depends ( )

d. Not Necessary ( )

e. Strongly Not Necessary ( )

14. (b). Do you think it is necessary to communicate the finances of the school to other staff apart from the accounting staff? Yes ( ) No ( )

ii).Please, give reasons for your answer:

.....

15. When school's Financial Administration is communicated to the staff of a school, it is said to be: Open ( ) Closed ( ).

16. How would you describe the Financial Administration in your present school?

- a. Very Open ( )
- b. Open ( )
- c. Fairly Open ( )
- d. Closed ( )
- e. Very Closed ( )

17. What are the needs for having Open Financial Administration in schools?

- a. ....
- b. ....
- c. ....
- d. ....

18. What is bound to happen in a school that operates under closed administration?

- a. ....
- b. ....
- c. ....
- d. ....

(4) CHALLENGES OF STAFF PARTICIPATION IN FINANCIAL ADMINISTRATION

19. How often are staff given financial responsibilities?

- a. Very Often ( )

- b. Often ( )
- c. Not Sure ( )
- d. Not Often ( )
- e. Not at all ( )

20. When staff are appointed as members of a committee such as Speech day committee, are they given the opportunity to handle any of the following aspects?

- a. Financial ( )
- b. Organise ( )
- c. Both ( )
- d. None of Them ( )

APPENDIX E

QUESTIONNAIRE FOR AUDITORS

SECTION A

1. Gender: Male ( ) Female ( )

(1) SCHOOL FINANCIAL COMMITTEES

2. Do finance committees exist in the schools you audit? Yes ( ) No ( )

3. Do you see them to be effective?

- a. Very Effective ( )
- b. Effective ( )
- c. Sometimes Effective ( )
- d. Not Effective ( )
- e. Not Effective at All ( )

4. Are budget committees effective in the schools?

- a. Very Effective ( )
- b. Effective ( )
- c. Sometimes Effective ( )
- d. Not Effective ( )
- e. Not Effective at All ( )

(2) STAFF INVOLVEMENT IN ASPECTS OF FINANCIAL  
ADMINISTRATION

5. How often are staff involved in the purchasing process of the school?

- a. Regular ( )



- b. Very regular ( )
  - c. Not regular ( )
  - d. Not at all ( )
6. Are budget committees active in the schools?
- a. Very Active ( )
  - b. Active ( )
  - c. Not Active ( )
  - d. Not in Existence ( )
7. Which group of staff do you discuss audit reports with?
- a. Only Heads and Accountants ( )
  - b. Heads, Accountants and Finance Committees ( )
  - c. Heads, Accountants, Fin. Committees and other staff ( )
8. Do you see the disbursement of funds as transparent in the school?
- a. Very Transparent ( )
  - b. Transparent ( )
  - c. Not sure ( )
  - d. Fairly Transparent ( )
  - e. Not Transparent ( )
9. How would you describe the financial administration of the school you audit?
- a. Very Open ( )
  - b. Open ( )
  - c. Fairly Open ( )

d. Closed ( )

e. Very Closed ( )