

UNIVERSITY OF CAPE COAST

CHALLENGES ASSOCIATED WITH IMPLEMENTING THE CAPITATION
GRANT POLICY: A SURVEY OF BASIC SCHOOL FINANCING IN THE WA
MUNICIPALITY

CHRISTIANA SONBAARE KUUNYANGNA

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GRANT POLICY: A SURVEY OF BASIC SCHOOL FINANCING IN THE WA
MUNICIPALITY

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: Christiana Sonbaare Kuunyangna

Supervisor's Declaration

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

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

Name: Dr. A. L. Dare

ABSTRACT

The capitation grant policy is one of the most vital educational policies which is aimed at reducing the high illiteracy rate in the country. This study sought to evaluate the implementation of the capitation grant policy of government and its sustainability. The study therefore examined the implementation bottlenecks of the policy objective in selected basic schools in the Wa Municipality of the Upper West Region of Ghana.

The study was a descriptive survey and the views of 90 respondents were sought using a self-developed questionnaire. Fifty headteachers were randomly sampled while 30 parents and the 10 GES officials were purposively chosen to participate in the study. The questionnaire was hand-delivered to the respondents. The data were analyzed by calculating frequencies, percentages, means and standard deviations.

The study revealed that the basic expenditure needs of the schools were not being met by the capitation grant. The study also showed that the funds were not always released on time for disbursement. Moreover, the study indicated some lapses in the spending guidelines for the disbursement of the fund. Based on the research findings, it is recommended that the computational formula for the allocation of the capitation grant for schools should be reviewed to cover all the basic needs of the schools. It is also recommended that the fund should be released on time for the heads to use it at the appropriate time to enhance teaching and learning.

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DEDICATION

To the Benlu and Kuunyangna families of Zang and Sankana respectively in the Nadowli District in the Upper West Region.

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CHAPTER ONE

INTRODUCTION

Background to the Study

For many years, education was home schooling whereby the home was the school, parents and elders in the family the teachers, and learning was by observation of life. This constituted the curriculum. Eyiah (2004) explained that formal education was probably started by teachers in home-based schools in Moslem communities, and later the colonial government in the 1600s as private mission or company schools for selected personnel and later as colonial schools in the 1800s and education developed unevenly over time and across geographical regions.

John Amos Comenius, a 17th century Czech theologian and philosopher viewed education as the primary means for improving society and as a means of personal advancement. He explains further that when schools were established, they made sure that they were well coordinated to achieve the goal. In education, these goals relate to teaching and learning and the growth of children and youth (Encyclopedia Britannica Online). As Eyiah (2004) explained, whereas the early Islamic schools run on the sponsorship of patrons of Islam and on alms the early company and mission schools were run on funds provided by the mother company as part of the annual budget of the fort or castle. Also, funds provided by

missionary support societies and local church collections in the early castle colonial schools became part of the budget of the colonial administration

Graham (1971) stated that in the late 18th century and throughout the 19th century countries such as Holland, Denmark, and England were already running schools in the Gold Coast and children of wealthy African merchants on the coast and relatives of some of the important local chiefs were instructed. Monthly contributions from the salaries of European men at the Cape Coast Castle created the “mulatto fund” from which some financial support for children was drawn. Graham also stated that though irregular, overseas officials also sponsored the education of some African children who travelled to European centres of learning to be schooled. However, he pointed out this type of sponsorship was not on a regular basis. As much as this was impressive, overseas training for African students was limited to the very few. As Graham noted, even in the castle schools that provided basic education, company support was limited often compelling the chaplain ‘turned teacher’ to resort to innovative means of fund-raising to support teachers, pupils and the schools.

This is the checkered history of educational financing in the then Gold Coast until the dawn of independence when educational policy became more connected to development policy.

The school financing policies of a country are a reflection of its value choices, its order of priority in the allocation of its resources and its political philosophy. It is therefore not surprising that when the indigenous people of the Gold Coast became part of the government of their territories in the 19th century the

educational financing policies of the colony changed (Eyiah, 2004; Graham, 1971). To help redress problems faced by the schools, the administration made grants available in 1874.

In the educational ordinance of 1882, government's grants to schools were made dependent on an assessment of level of efficiency. The schools receiving grants-in-aid were defined as "government assisted schools". These government-assisted schools became, by comparison, well endowed and the meccas for the children of the affluent and those well placed in society. This advantage did not apply to children from the protectorate that were still being denied government assistance for education McCoy (1988) especially where schools were still largely "mission" schools with their inadequate and unreliable finances.

When Dr. Kwame Nkrumah took over the reigns of government in 1951 as leader of government business, things were to take a dramatic turn for the better in response to his implementation of the Accelerated Educational Development policies which had been enacted under Governor Burns in the 1940s but had seen little enforcement especially in the Northern Territories. From 1957 when Ghana gained independence under Nkrumah, educational funding received a great boost with much infrastructural development, training of teachers and recruitment into the service (Eyiah, 2004). His policies were based on the principle that rapid growth would only be possible under an African-led work force which was well educated.

The development of education in Ghana since independence has been and continues to be guided by various education acts and programmes, most fundamental being the Education Act of 1961.

Graham (1971) stated that the education Act of 1961 was the principal legislation on the right to education and it states in Section 2(1) that: Every child who has attained the school going age as determined by the minister shall attend a course of instruction as laid down by the Minister in a school recognized for the purpose by the Minister.’ Graham added that funding education run into difficulties again during the economically difficult years of the 1970s. In addition the system itself was assumed to be inefficient; leading to the reform reaching its climax under the Provisional National Defence Council (PNDC) administration in 1988. The 1992 constitution gives further impetus to the provision of education as a basic right for all Ghanaians. Article 38 Sub-section 2 states; ‘The government shall within two years after parliament first meets after coming into force of this constitution draw up a programme for the implementation within the following ten years for the provision of a free, compulsory universal basic education’. In 1996 the Free Compulsory Universal Basic Education (FCUBE) concept was implemented. The essence of the 1987 reforms was to reduce the number of years spent in basic school and to guarantee free basic education. The policy was financed by the World Bank.

On the other hand, the Free Compulsory Basic Universal Education (FCUBE) policy aimed at expanding basic education to all children of school going age. Under the programme basic infrastructure was provided as well as text

books for basic education. It however fell short of the free education that the name implied by a long mile. Strikes by teachers for better salaries, pupils lying on their bellies to write on sand, on the floor and schools under trees are clear indications of the underfunded state of education even under FCUBE. The New Patriotic Party (NPP) administration added a new dimension to the issue of educational funding when they introduced the Capitation Grant by which they intended to remove all parent paid fees for basic education, and most recently the free lunch programme which seeks to feed children one hot meal a day while they are at school.

Education for All (EFA) by 2015 was among the eight explicit Millennium Development Goals defined by the international community to help implement its commitment to a fuller vision of development, one that focuses more on outcomes than on inputs alone. Bruns, Mingat and Rakotomalala (2002) stated that EFA occupies a special place among these goals because it was both an objective in itself as well as the means for accelerating progress towards the other MDGs. Given the importance of achieving EFA, the World Bank has committed itself to ensuring that no country with a credible and sustainable plan to achieve the goal would be thwarted from implementing the plan for lack of external funding. This study sought to find out if the schemes and provisions made so far by government in Ghana meet the target of providing fee free education and do relieve parents from the payment of all fees.

Statement of the Problem

From the background that this study has outlined so far, one would have observed that fee- free education has recurred in the policy of governments since colonial days. Be that as it may, the policy still has to see effectiveness in implementation. The bane has consistently appeared to emanate from the funding regimes initiated for the implementation of this policy. This study aims at investigating the present funding scheme and whether it can be said to have adequately targeted the problems that have frustrated fee-free education in Ghana so far.

Purpose of the Study

This study was intended to be an evaluative case study of the performance of the capitation grant as a basic education policy of government, and the sustainability of funding schemes for the attainment of the policy objective. The study was meant to find out whether, in the light of evidence gathered, the present scheme has addressed the implementation bottlenecks in the previous policies for fee-free education. Policies, by definition, are broad guidelines for the achievement of set objectives. It therefore becomes necessary while implementing a policy, to periodically review the process so as to be properly informed in the redesign and or perfection of the specific rules and regulations that are set for the implementation of such policy. In this direction academic assessment of the performance outcomes is invaluable though rare in our set up. The purpose of this study was, therefore, to undertake a formative evaluation of the implementation of the capitation grant.

Objectives of the Study

This study aimed at eliciting the challenges that are inherent in the management of basic school finances and how this affects the achievement of the overall objectives of quality fee-free delivery of education at that level. In order that this objective might be met, the study set for itself the attainment of the following specific objectives:

1. To find out the amount of money allocated to schools.
2. To find out whether the allocated funds are adequate for the purposes.
3. To find out whether the funds get to the schools on time.
4. To find out funds allocated to schools are spent according to the directives of the capitation grant.
5. To find out challenges faced by GES supervisory staff during the disbursement of the capitation grant.

Research Questions

The study was guided by the following research questions:

1. How much money was allocated to schools included in the study?
2. How adequately did the funds allocated cover the expenses of the school?
3. At what time of the academic year were the grants for 2007, 2008, 2009 and 2010 released by:
 - (a) Government to the District Directorate?
 - (b) District Directorate to the schools?
4. To what extent are funds allocated to schools spent according to the directives of the capitations grant policy?

5. What challenges does GES supervisory staff face in supervising the disbursement of the capitation grant in the schools?

Significance of the Study

This study was justifiable and indeed necessary for three broad reasons which are considered urgent under the given circumstances. In the first instance, the study more or less evaluates a policy under current implementation. This makes it significant as a study that could inform implementers on any necessary change in strategy in order that the policy objective would be achieved. The degree of significance in this regard has been appreciably increased by the fact that our national economy, in its drive toward middle income status, has identified quality basic education as a make or break ingredient in our development agenda. This study therefore will serve the public good.

This significance in public service does not in any way detract from the academic value of this study. It must be stated that in Ghana, there was a serious dearth of financial policy analysis for educational purposes. This has led to the situation where the best intentions of government for education has non-the-less led to costly mistakes which have in many cases led to upheavals on the campuses of our tertiary education and to disruptions in academic calendars, as well as to the continued deterioration of standards of basic education.

While this study might, in itself alone, not satisfy this need, it is a contribution to the field of study in a significant way because it sheds light on how the implementation strategy of policy tends to defeat policy objective by being blind to specific needs. It will also help emphasize general goals, and

challenges other students of educational management and professionals both in education and finance to undertake more research into educational financing strategies and options as a way of enhancing education. Finally, the study is significant in that by evaluating the present implementation of the capitation grant to identify if there are bottlenecks or not it does in effect provide the basis for further policy plans and formulation for the future.

Delimitation

As an evaluative case study, this study was limited to the specific area that has been defined, the basic schools of the Wa Municipality. This strictly defines schools within the municipal area without necessarily including all individual schools. So far as was possible however, the study examined the basic defining characteristics of all basic schools within the study area with a view to representing all in the study.

The Wa Municipal Assembly is the only municipality out of the eight Assemblies in the Upper West Region. It is located in the North Western corner of the Upper West Region of Ghana, between latitude 9° 32'W to 10° 20'W and longitude 1° 40'N to 2° 45'N. It shares boundaries with Nadowli, Wa East and Wa West Districts. The municipality has a landmass area of about 1,502.336 square kilometers which is approximately 6.4% of the region (Wa Municipality Assembly).

The Municipality lies in the savanna high plain which is generally gentle undulating with average height between 180m and 300m above sea level. The

nature of landscape implies that the area is suitable for agricultural and physical constructional development projects/programmes. For instance, with the youth and employment in agriculture if given the opportunity and support, they would be able to produce enough food for the school feeding programme.

With regard to the challenges of the fee-free policy, the study was only interested in challenges associated with the release and disbursement of the capitation grant.

Limitations

The study cannot discount the lack of cooperation from the respondents which comes as a result of several factors including the fear of official reprisal, the lack of adequate knowledge and information, and sometimes just mere cupidity. While these factors were not entirely absent, there was no compelling reason to believe that their effects were so serious as to affect the validity of the data gathered.

Meaning of Acronyms

ADP = Accelerated Development plan

PNDC = Provisional National Defends Council

FCUBE = Free, Compulsory Universal Basic Education

NPP = New Patriotic Party

EFA = Education for All

MDG = Millennium Development Goal

BESIP = Basic Education Sector Improvement Programme

ICE = International Conference on Education

SMC = School Management Committee

PTA = Parent-Teacher Association

MoE = Ministry of Education

GETFUND = Ghana Education Trust Fund

HIPC = Heavily Indebted Poor Countries

NDC = National Democratic Congress

MEST= Ministry of education, science and technology

REBEP = Rehabilitation of basic education programme

SPIP = School Performance Improvement Plan

SIML = Social Impact Mitigation Levy

GPRS = Ghana Poverty Reduction Strategy

C E F = Commonwealth Education Fund

Organization of the Dissertation

The study comprises five main chapters. Chapter one dealt with the introduction of the study that focused on the background to the study, problem statement, purpose, research questions, delimitation as well as limitations of the

study. Chapter two presented the review of related literature. The method used in conducting the study was presented in chapter three. This included the research design employed, population, sample and sampling procedure, instrumentation, data collection procedure and data analysis. The fourth chapter presented the result of the data analysis. It also contained the discussion of findings in relation to the research questions. The final chapter summarized the research process and the key findings that aided in making conclusions and recommendation. Moreover, this chapter consisted of recommended areas for further research to be conducted.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter presents the review of literature that is relevant to the topic under investigation. It provides the theoretical and empirical framework for the study. The review is organized into the following sub-topics: Educational policies in Ghana, financing education, allocation of educational resources, criteria for spending the capitation grant as well as the efficiency and effectiveness of the capitation grant. The chapter also contains a summary of the literature that has been reviewed.

Educational Policies in Ghana

Graham (1971) contended that since the Europeans arrived at the coast they have tried in different ways to fund education. This led to the provision of education for not more than 15 children. Even then it was difficult and only the children of merchants, European fathers, well to do chiefs and other affluent natives were in school. Akyeampong (2007) stated that in 1957 when Ghana attained independence, the Nkrumah administration decided to make education open for all.

The idea of education for all children in Ghana was first conceived by the first president, Dr Kwame Nkrumah with the introduction of the Accelerated Development Plan (ADP) in 1951. This plan laid the foundation for six years of

free and compulsory primary education which saw a massive increase in primary enrolment. The aim of this plan was to decentralize education management in Ghana and give local councils the responsibility for the provision and maintenance of educational facilities, while leaving the central government responsible for teachers' salaries. After independence in 1957, the new government introduced the 1961 Education Act which gave legal backing to the 1951 plan. The Act, Act 87 of the first parliament of the Republic of Ghana entitled the Education Act of 1961 was pronounced on the 15th day of September 1961.

This Act was to provide for the development of education and to regulate the terms and conditions of service of teachers. The Act was put in place to address the mass illiteracy problem that was facing the country. The Act extended free and compulsory education for a further four years into middle school. The aim of this Education Act was to reaffirm control and management of education at the local level to local councils. This implies that the funding of education was divided between central government and the local council. This arrangement created problems. Poor management and weak financial resource base of the local councils undermined the decentralization process.

Though this programme run for many years, some people did not benefit from it. Other governments came and followed suite until the populist Rawlings government. His government turned to the World Bank for assistance to reform basic education as part of economic reform. His blue print for the reform emanated from the work of the Dzobo Committee's Report in 1973 which

suggested 6 years primary, 3 years JSS and 3 year SSS. The aim of this report was to make ‘vocational’ education a pre-university education and make it possible for school leavers to leave at any point of exit from the system with skills that would enable them to be employable. Despite its good intentions, the policy failed because it did not have any sustainable impact on the system due to unqualified teachers in the system, inadequate resources to support teaching and learning in schools and challenges for teachers within the context and content demands of the curriculum.

The 1987 education policy also known as ‘the military to the rescue policy’ was a major policy from which the free compulsory universal basic education (FCUBE) policy of 1996 emerged. The FCUBE policy was a part of the document of the Fourth Republican Constitution designed to make education free and compulsory for all children of school going age in Ghana by the year 2005. Article 38(2) of the constitution states that “The government shall, within two years after parliament first meets after the coming into force of this constitution, draw up a program for implementation within the following ten years, for the provision of Free, Compulsory Universal Basic Education.”

In order to fulfil the constitutional obligation imposed on the first government of the Fourth Republic, the education ministry in 1993 prepared a comprehensive programme for the provision of the Free, Compulsory and Universal Basic Education which was later approved by cabinet and endorsed by parliament in 1994. In 1995, the government of Ghana embarked upon another

programme known as Basic Education Sector Improvement programme (BESIP) which was also aimed at achieving a free compulsory universal basic education for all children of school going -age by the year 2005. This programme was launched in 1996 in fulfilment of the 1992 constitution. This policy abolished the middle school system, with the aim of total restructuring of the entire pre-tertiary education system and the provision of infrastructure, improving the quality of teaching and learning by increasing school hours and introducing a policy to phase out untrained teachers and make education planning and management more efficient and effective. It was also intended to increase access of education to places where the intake had been persistently low, and to make senior secondary school education available to 50 percent of junior secondary school leavers.

The reform sought to increase the relevance and efficiency of the educational system in order to encourage the child to be self-reliant, creative, and productive in an ever changing country like Ghana. This policy was funded by the World Bank. As a condition for World Bank support, government therefore, had to place a lot of emphasis on cost sharing at Senior Secondary Schools and tertiary education levels. The 2005 target year has come to pass without any major changes in the financing aspect of basic education being observed. Did the changes that occur sufficiently meet the conditions for financing fee free education as implied by the policy? If no, how did the policy manage the compromise situation? These became relevant questions that the present study wishes to investigate, keeping in view the fact that if the objective of fee free and

universal basic education is not matched by the funding regime then the intention will not be realized.

According to a report presented by the International Conference on Education (ICE) (GES, 2004), the mission of the Government of Ghana was to provide relevant education to all Ghanaians at all levels to enable them to acquire skills that will assist them to develop their potentials, and they believed that this can be fulfilled by ensuring that all citizens, irrespective of age, gender, tribe, religion and political affiliation are functionally literate and self-reliant-basic education for all, among others. There were also the issues of the capitation grant policy, school feeding programme and government promise to supply free uniform to all children in school, but whether these provisions were adequate for the realization of the ideals remains questionable, because some children of school going age are not in school because their parents can not provide the necessary materials for them to go to school. Material such as exercise books, pens, pencils, among others, while those who are in school do not have furniture and good classrooms for teaching and learning. The intention can only be achieved when resources are equitably distributed to all schools in the country.

When Malawi abolished fees in their schools in 1994 as part of a strategy to achieve universal basic education, enrolment increased from 1.9 million to 3 million pupils within the first year and the World Bank estimated that resources going in to education needed to be doubled within three years of the fee abolition in order to cover the extra costs of teachers, learning materials, and the management of the large and more complex system. Uganda implemented the

same and enrolment increased from 3.1 million to 5.3 million pupils and the government significantly increased its budget for education from 9 percent in 1996 to 19 percent in 1999 which was financed by the World Bank and also by bilateral sources to help close the financing gap.

Another country that implemented fee-free education was Kenya. When Kenya curtailed school fees in the country 17,500 primary schools enrolment increased and some schools were forced to put new pupils on a waiting list for the next term. In Ghana primary enrolment increased from 80.5 percent in 1988/89 to 82.5 percent in 1990/91 academic year.

UNICEF and the World Bank launched a “Bold initiative” on school fee abolition which is now rallying different sectors as well as development partners within the framework of international commitment to uphold the principle of free and compulsory primary education for all and to engage on more promising paths towards Education for All (EFA) and the Millennium Development Goal. Free compulsory education must however be accompanied by measures to preserve quality, including retention and completion. The major challenge of this policy is the weak financial position of government, to provide and ensure that an education of comparable quality is made available to all through the revolution of a common school system. The increase in numbers also needs an increase in qualified teacher population (UNICEF & World Bank, 2006).

In 2001 when the free primary education was introduced, all government and government assisted school enrolment at the start of 2002/3 were 735,366 in

about 3039 primary schools. The total number of children registered in class one alone increased from 87,846 in 1991 to 228,229 in 2002. In this same year, female enrolment recorded from 28 percent to 33.6 percent increase though tradition beliefs that investment in the education of the girl-child will not reap dividend.

In Sierra Leone, a bill titled ‘The Education Act, 2003’ (cited in Save the Children, Oxfam, & ActionAid, 2009) was an act to reform the education system. This bill focuses on the right to education of individual and the mechanisms to ensure that these rights are achieved. An example is the free compulsory basic education. In addition to the HIPC funds and funds allocated on a quarterly basis to the Ministry of Education, Science and Technology (MEST), the World Bank approved a loan of 41 million United States Dollars for the Rehabilitation of Basic Education Programme (REBEP) of the MEST rehabilitation for example, of infrastructure because of the eleven years of civil war that saw schools and other educational institutions being unfortunate targets for destruction.

This policy provided a framework for donor support to education and a drive for educational decentralization. The policy was developed on the basis of improving the quality of teaching and learning through the review and revision of teaching materials, new measures on teaching incentives and a focus on in-service teacher training, strengthening management at both central and district level, and improving access and participation especially through schemes that encouraged girls’ participation at primary level, improving upon financial arrangement, among others. For a country that is constantly faced with budgetary deficits and the need to constrain spending that had been budgeted for such an arrangement

might not only be prudent but necessary. Is it possible to leave parents to take up the lag when financing constraints set in and still ensure fee free education? This study explored the dimensions of this argument in the light of the Ghana situation.

Management of the education system as part of the reform programme was meant to decentralize the management of the education system. At pre-tertiary level, management devolves from ministerial level through the Ghana Education Service to regional, district, zonal and school levels where the head teacher has the management responsibility of the schools. As efficiency in the management of educational issues was central to the development process of the education sector, every effort was always being made to improve efficiency in management through staffing and personnel management, performance and financial management among others.

The policy also made provision for School Management Committees (SMCs) and Parent-Teacher Associations (PTA) to enhance communities' sense of ownership and participation in education service delivery. This provision was made because in some communities where the parent-teacher Associations are not active, contributions made by members are embezzled by some individuals who claim to be the executive members of the associations. Though this programme had an impact, it was met by management weaknesses at the system levels, inadequate funding, poor quality of teaching and learning in schools, lack of textbooks, curriculum being over loaded and pupils cannot pass their examination, lack of parental involvement in their wards education, and poor supervision at the system and school levels undermined the FCUBE's impact which led to the

failure of the FCUBE reform and hence the introduction of the Capitation Grant (World Bank, 1996).

Akyeampong (2007) elaborated the current educational situation under the leadership of President J.A. Kufour. His administration also introduced a new policy in 2004/2005 on a pilot base and in 2005/2006 nation-wide to support financially and administratively the FCUBE policy of free compulsory universal basic education. The cost was GH 2,850,000 for the initial pilot year of 2004/2005 (MoE, 2006). The unit cost per pupil for primary and junior secondary schools in 2006 in Ghana was GH¢ 94.41 and GH¢ 158.41 respectively. This policy was to remove the financial barrier to enrolling in schools, while at the same time compensate schools for any loss of revenue incurred by eliminating pupil's levies. The grant sought to encourage effective implementation of decentralization by empowering schools to plan and carry out school quality improvement activities.

With this policy, all children of school going age must be in school. Under the dictates of the new policy, government is rehabilitating and constructing schools, providing books for school children to facilitate learning and teaching. The per-pupil amount was three Ghana cedis (GH¢3.00) funding to all basic public schools and mandating the completion of accountability guidelines forms. This new scheme is being supported by Ghana Education Trust Fund (GET Fund), Heavily Indebted Poor Countries (HIPC) funds, and Social Impact Mitigation Levy (SIML) (MoE, 2007). The National Democratic Congress (NDC) under leadership of Professor J. E. Atta Mills, upon assuming office this year 2009 increased the capitation grant from the three Ghana cedis (GH¢3.00) per

pupil to four Ghana cedis fifty pesewas (GH¢4.50) per pupil. The funds are provided to all the 138 district offices based on school population numbers. School heads are required to report pupil enrolment figures and submit a “school performance improvement plan (SPIP),”The district education office is expected to compile the enrolment figures and report to the central ministry of education and central ministry then disburses funding to the districts, based on the figures given to them. Upon approval, the district offices are then responsible for depositing the funds into the school’s bank account and the school heads are responsible for spending and tracking the funds appropriately. The district accountants are to keep proper records of all transactions for all funds received and transfer them into the schools bank accounts, and provide financial and other information required by management. The circuit supervisor provides the day-to-day supervision on the implementation of the SPIPs. The head teachers ensures the effective utilization of the capitation grant, by implementing the activities as provided in the SPIP and ensures the proper accountability of all funds received and utilized in the schools. The school management committees are expected to help the school head teachers in completing the task.

Upon all these some parents still want their children to work in the fields or homes because of expectations of low economic returns from a primary education, social norms that discriminate against girls and the burden that families face in dealing with HIV/ AIDS children or parents. Some children are also still not in school because their parents cannot pay for examinations, PTA levy, security and light, among others. Examination could have been taken care of by

the school, but due to laziness some head teachers feel the process of raising Pay vouchers (PVs) is difficult and complicated so they forget of the money in the school bank accounts and continue to demand money from parents for school activities. If demand for education is low for some of these reasons, is the objective of fee free compulsory and universal basic education still attainable? Could the financing arrangement for the program adopt measures to eliminate these impediments under the present scheme? What role could supervision play in the scheme to enhance its degree of success? This study finds these questions to be pertinent.

With the recent education policy in Ghana, the 2006 Education Law defines the decentralization of education in Ghana as ‘ a well-planned refocusing on the Ministry and Education service away from the executive management of a country wide network of schools, supplies, staff and finances, among others’. In May 2003, the Ministry of Education published the Education for All Goals, the Millennium Development Goals, the Ghana Poverty Reduction Strategy (GPRS) and the President’s committee on the Review of Education. The ESP was designed to provide relevant education to all Ghanaians at all levels to enable them to acquire skills that will assist them to develop their potentials, to be productive, to facilitate poverty reduction and to promote socio-economic growth and national development’ (MOE,2003).

Financing Education

Financing is an economic activity of the government to provide and manage necessary resources for satisfying the educational needs of the people. It

also refers to the various systems by which public schools are funded. According to Inmam (1994), many education policymakers and practitioners such as state legislators, state and local superintendents, educational administrators among others consider the funding of public schools to be the most difficult aspect. Running schools and improving them cannot take place without the proper resources, and allocating funds to support improvement in education is always a political issue. It is important to note that almost all the problems faced in many countries are due to the lack of adequate support of educational financing. Any beautiful plan, if not financially supported, is likely to be a failure. With regards to financing, acquisition and allocation of resources are equally important.

Education is the bedrock of human resource development in every nation and this justifies the heavy investment made by developing countries in educating their human resource. In Ghana, education costs encompass all financial outlays made by the government, households and communities, private sector, and other stakeholders in services and investments in the education sector. The public sector covers the personnel emoluments, operations and maintenance expenses, and development expenditures. Financing by parents, families, and communities are mainly in the form of school fees on teaching and learning materials, uniforms, books, pens and pencils, as well as development levies. If government does not inject significant funds into basic education where expansion and quality improvement takes place concurrently, this policy is likely to fail because its own funds to education is declining and donor funding too is below 10 percent (Akyeampong, 2007).

Available literature suggests that the policy of Government funded education is not the only available option for attaining Universal Basic Education. Indeed studies in Tanzania, Zimbabwe, Uganda, Kenya and Guyana all suggest that for countries in their category, governments alone are definitely not in a position to finance any meaningful budget for free and universal education. In some of the above mentioned countries, the case becomes more pungent due to the fact that funding basic education often implies to a large extent that the survival needs of families of children of school going age have to be considered alongside. The case of highly impoverished and destitute families and families living with chronic and debilitating illnesses and social stigma such as HIV and AIDS stands out for an example.

The task therefore escalates beyond just providing funds for school infrastructure, teacher education, wages and salaries of educational staff, provision of teaching and learning material and the provision of an enabling school environment. Challenging as these may be in themselves, the child may still not be educated if the family is hungry and has to fend for itself, is sick and cannot get medical attention, has no clothes to wear to school or has no home to return to after school. Has the government funded scheme of free education in Ghana made adequate provision for all these factors? The alternative to an appropriate provision by government for free education on the terms listed above is that the wider community must have a role to play which will be recognized and appreciated by all.

This study sought to examine whether the outlay by government in the form of capitation grant is adequate to effectively remove these direct costs to the parent or whether indeed such is the aim of government. The study would also investigate to know whether government's intention to relieve parents of this burden by the system of per-pupil capitation grant is effective and efficient for achieving that objective.

There are two main issues regarding fund flow and utilization when educational funding is the issue, efficiency and accountability. In a report by Oxcon (2006) to Ghana's parliament entitled 'Making the Grade? Financial Management of Schools', the attention was drawn to how effectively an independent audit of implementing processes and procedures can, in itself alone, cause authorities to sit up and properly implement a programme such as funding for free education. This study shall examine the sufficiency and efficiency of audit arrangements for the programme in Ghana if indeed such an arrangement does exist.

The study, however, emphasized the need for appropriate law, both to deter recalcitrant officials and to give a proper basis for the implementation procedures. In my view, government policies and school internal guidelines will not solve the problem if a coordinated approach with clear objectives, targets and timelines are not taken to resolve the problem. Such objectives, targets and timelines are only enforceable at the lowest implementation levels and can be verified through a comprehensive programme of monitoring and evaluation. The

effectiveness and results of such a monitoring and evaluation process is a point of interest of this study, if they exist.

In Ghana, administrative expenses are released to the schools for disbursement. This should effectively remove bottlenecks with proper administrative procedures. The fact still remains, though that running a school for fee free and universal basic education might involve service delivery activities and some infrastructural expenditure. The study wanted to find out if these forms of expenditure do arise in the particular case of the study area and if they do how such expenditures are met when they arise to really ensure fee free and universal basic education. The study, therefore, investigated the processes of administration and disbursement contains the necessary safety nets that ensure efficiency and effectiveness in disbursement, and whether the grant in itself is adequate for the purpose for which it has been set up, if not, whether there are other provisions that ensure that.

Johansen, Collins and Johnson (1982) stated that that financing of education has changed from an almost completely local effort to a point where in most states the local contribution is currently down to about 50 percent and the state and federal government has to make up the remainder of the costs. According to them, there are three main sources for financing education. These include property tax, sales and income taxes and federal income tax. Financing of education was classified and each class has a purpose. For example, Morrill Act and the Hatch Act which encourages the expansion of agriculture, mechanical and scientific education in institutions, the Smith-Lever and Smith-

Hughes act which encourages vocational education in secondary schools, the Elementary and Secondary Education Act which provides many trusts, including efforts to meet the needs of children of poor parents and to encourage research, among others.

In the light of the foregoing discussion on educational funding this study would want to establish how well structured the educational funding regime is in Ghana and whether by its structure the supervisor can easily track resources to specific target spending areas. Such structuring of finances enhances accountability while ensuring that specific needs are catered for sufficiently to ensure the achievement of the overall target of free basic education in a most equitable manner.

A model of an education management system titled the Educational Resource Allocation-Utilization System developed by Dr. Sam W. Bliss and Dr. William H. Curtis was to assist administrators in the planning and resource allocation activities of schools and was also to serve the management needs of schools in the 1990s, the Year 2000 and beyond. The basic premise of the Educational Resource Allocation-Utilization System is that educational institutions are uniquely organized for instructional purposes and specifically for teaching-learning activities (Bliss & Curtis, 2009). In their view, a government can only qualify to be described as providing free basic education if it meets all the criteria of facilitating instructional and learning activities of schools. When this is in place, then the processes of the Educational Resource Allocation-

Utilization System will enable administrators to manage their schools resources more efficiently and effectively.

Ornstein and Levine (1993) identified four sources for funding education in the United States. These sources include the flat grant model, which is the oldest, simplest and most inequitable method of financing education. With this model, funds for a school is based on a fixed amount multiplied by the number of pupils in attendance and it does not take into consideration any special requirements. The second is the foundation plan. This plan guarantees a minimum annual expenditure per pupil for all schools in the state irrespective of local taxable wealth. So schools with high population and low income families suffer from this plan. Thirdly, is the power-equalizing plan which is being adopted by most states recently and here, the state pays a percentage of the school expenditures in inverse ratio to the wealth of the district and so the wealthier schools get less and the poor schools get more. Finally the weighted pupil's plan, here the pupils are weighted in proportion to their special characteristics such as handicapped, disadvantaged, or doing a special programme such as vocational or bilingual to determine the cost of instruction per pupil and they receive funding accordingly.

Considering these sources of funding in the United States, how do Ghana's funding schemes take care of the needs of special districts and of special pupils? Do pupils of deprived and rural schools have the same opportunities to compete with those of the well endowed schools in the urban areas rather than giving them the bigger share of the funds because they have larger numbers? Ghana's goal

cannot be achieved when the gap between rural and urban schools is not closed, because there are still old and new challenges that will require different approaches to make the interaction of education and economic growth mutually beneficial for accelerated development.

In Georgia, sales and income taxes are the major sources of revenue for their state schools. Other sources are cigarette taxes, tobacco settlement funds, state's lotteries, among others. There, funding of schools varies from state to state, district to district. Though the state uses a combination of income taxes, corporate taxes, sales taxes and fees, the majority of its funds for public schools are provided by the 'quality base education' formula which was established by the state legislature in 1985. School funding all over the world is not only a complex educational issue, but a dynamic one. Each year, new policy considerations and legislation arises which shapes the issue of school finance.

Resource Allocation

Resource allocation deals with the assigning of particular resource or resources to an institution or an organization, and it determines the quality of their performance, and if the resource allocated is inadequate and inappropriate the institution will be weakened and will be unable to achieve the set goals. According to Bliss and Curtis (2009), in England and Wales all central government funding for education is provided through the National Assemblies which decides the sums to be spent on its various areas of activities, including education, and distributes resources to local authorities.

Each local authority receives a general capital funding allocations as well as specific capital grants. Most schools receives 100 percent funding for both recurrent and capital expenditure and voluntary aided schools, which represent around 20 percent of all schools, receive 100 percent funding for recurrent costs and are eligible for 85 percent funding for capital expenditure. In Swaziland 35 percent is spent on education, in Tanzania over 60 percent and in South Africa 45 percent is on education. My question now is, does Ghana give specific allocation to basic schools and is it adequate? This study investigated into the issue by finding out the percentage of their recurrent, development and service delivery expenses given to basic schools in the Upper West Region specifically the Wa Municipality by government's funding regimes.

Criteria for Spending

The spending criteria for the School Capitation Grant as spelt out by the implementation guidelines document includes:

1. Provision of teaching and learning materials
2. School management
3. Community school relationship
4. Support to needy pupils
5. School based in - service training
6. Minor repairs

7. Payment of sport and culture levies (MoE, 2006)

In management this would require that planning for the use of funds should be done in a consultative manner at the school level and that there should be room for the variation of plans within certain agreed parameters such that the purposes of coordination is served and agreed objectives are met to serve the purposes of education.

Akyeampong (2007) also stressed that the management and expenditure of school resources should be done with regard to certain guiding principles. In his view, it would be a mistake to assume that the mere documentation of such intent is conclusive evidence that the intention is being achieved. This is why this study intended to do a field enquiry to ascertain whether all players within the educational administrative set up are acquainted with the provisions of the document.

If the above mentioned are the conditions attached to the capitation grant, then one may have to find out whether the allocation to basic schools cover all these kinds of expenditures or are there certain expenditures that you may not use the funds allocated for? Are parents actually free from paying fees to schools? If not what do they pay for and what does the school authority use that money for and is it justifiable? And is government aware that parents do pay such monies? This study was designed to investigate to come out with more information about how the capitation grant is disbursed and used at the schools and also come out with the abnormalities with the scheme.

Compliance

The study tried to find out why some schools authorities fail to comply with the rules and regulations on expenditure and how that affects educational delivery in the schools? The study will also find out how this problem can be eliminated or minimized by reminding school authorities about the rules and regulations and also the consequences of non-compliance.

Efficiency and Effectiveness of the Capitation Grant

Efficiency is achieving the maximum or best possible result or output with the minimum possible resource or input. Educational output is measured on the nature of the objectives of the educational system. According to Wolfe (1984, p. 29), efficiency is “the amount of learning achieved during school attendance, compared to the resources provided”. Salerno (2003, p. 10) in his economic definition of efficiency, sees it as “the extent to which an institute efficiently allocates the physical inputs at its disposal for a given level of output”. Considering the two definitions, you will notice that both talk about resource allocation.

The available literature that deals with the efficiency and effectiveness of funding for education dwells mainly on sector-wide comparisons of funding regimes, and in Ghana the regimes dwell more on basic education institutions. The study however will consider the effectiveness and efficiency of the

administration of funding at one level of education only and for the purpose of achieving the objectives for the fund.

The Millennium Development Goals for education defines the objective of education to include Universal Basic Education for all. In Ghana the goals are further specified as Free Compulsory and Universal Basic Education for all children of school going age. This objective is ambitious by all standards and needs therefore to be carefully defined so as not to compromise efficiency and effectiveness of the teaching and learning fundamental goal of education.

In trying to measure the success of the objective of free education, it was realized that education was significantly underfunded; hence educational outcomes will also be less than optimal. Naschold (2002) emphasized that, that pro-poor expenditure predominantly in basic schools sub-sectors is the main priority for countries that are far from reaching the Education for All (EFA) targets. The question is whether the funding regime that now exists is sensitive to the poor or is blind to the special needs of the poor in education.

Summary

Kandingdi (2004) described some changes that have taken place in Ghana's education system since the country gained independence in 1957 and his focus was on three major phases: They include the pre-independence era, the period from 1951 to 1986, and the period from 1987 to 2003. The pre-independence era was dominated by missionary activities in relation to literacy for trade and the teaching of the bible and their aim was to train the local

inhabitants as interpreters for trade and converts to Christian religion. The succeeding period was a period of a harsh and repressive revolutionary zeal on the part of the military regime of 1981 which led to a lot of trained and highly qualified teachers leaving the country (Nti, 1999). Education was therefore faced with political instability, hence, the deterioration of education and the majority of school leavers being illiterates.

The New Education Reform Programme in 1987 was to focus on the total restructuring of the entire pre-tertiary education system and improving the provision of infrastructure and making the curriculum more relevant to social and economic needs. This policy made significant impact on the education delivery process in the country. The achievement of the policy was increase in education, redesigning the curriculum towards greater relevance, improving instructional effectiveness and training of teachers to meet the demands of the reform. According to the Ministry of Education report, the reform was meaningful to the individuals and nation as a whole. The revision of the curricula reflected a radical change at the basic education level. The World Bank supported programme for education infrastructure led to the building of 3000 pavilions to support the school system. The aim of the 1987 policy was to expand access to education, improve the quality of education, and make education more relevant in meeting the needs and aspirations of the individuals and the socio-economic conditions of the country, also to ensure cost-effectiveness and cost-recovery; among others.

This policy saw to the diversification of the formal academic courses offered in pre-university institutions by the inclusion of practical courses. These

changes were to correct the perceived elitist education that undermined the technical, vocational and agricultural education. Basic education was compulsory for all children and was defined as the first nine years of schooling. The policy made a significant impact on the educational delivery process in Ghana.

The new educational system did not achieved its objectives to the level desired by its initiators, due to the exodus of qualified teachers for Nigeria where, new found oil wealth was funding a rapid expansion of basic education, hence, the low caliber of some teachers in the school. Also, the criticism at the time was its structure, totaling 17 years of pre-tertiary education and considered inefficient highly selective and it generally marginalized participation of the poor in education. This reform was supported by a World Bank Sector Adjustment Credit as well as grants from UNDP, the United Kingdom, Canada, Norway, Switzerland and concessional loans from the OPEC fund (World Bank, 1990). The policy attracted bilateral donors to the education sector and this was the beginning of a USAID Primary Education Programme in the country. After seven years of the inception of the policy, poor performance of school pupils at age 12 led to the setting of yet another Education Review Committee to review the education system. At this time only six percent of the pupils at grade six in public schools tested nation-wide, achieved a criterion score of sixty percent and above in English and less than three percent achieved a criterion score of fifty-five percent and above in mathematics. This new committee was tasked to develop new curricula for primary schools to suit their immediate environment

The policy also established a number of institutions at various levels for the education of the handicapped in society. The aim of this establishment is to let the handicapped in society contribute to human resource development and to provide social equity by equipping the disabled with appropriable skills and learning needs to enable them fit into society, function effectively and secure gainful employment. Examples are special schools such as schools for the blind, schools for the deaf and currently, schools for the mentally handicapped, among others.

The available literature suggests that successive governments had the intention of proving and making education accessible to all the citizenry. However, the policies that are usually formulated do not see the light of the day due to certain inherent inefficiencies but little empirical studies have been conducted to examine the challenges of implementing such policies. It is therefore against this background of inefficiency in empirical studies regarding the implementation of fee-free educational policies in the country that stimulated me carry out this study.

CHAPTER THREE

METHODOLOGY

This chapter deals with the procedures followed to conduct the study. It describes the research design, population, sample and sampling procedure, the research instrument, validity and reliability of the instrument and data collection procedure. The data analysis plan is also discussed in this chapter.

Research Design

The researcher employed the descriptive survey design. Descriptive survey involves collecting data in order to test hypotheses or answer questions concerning the current status of the subject of interest. It therefore determines and reports events as they occur naturally (Gay, 1992). This design allows researchers to describe situations as they are and to generalize from a sample to a population. Although McMillan (1996) maintains that descriptive survey does not help to establish and explain relationships between variables, the design was considered most appropriate for this study because the study was interested in finding out and describing the challenges of implementing the policy relating to the capitation grant.

Population

The population for this study was made up of the Regional Director, Municipal Director, officers from the Municipal office, Headmasters of junior high schools, Head-teachers of primary and nursery schools, Parent-Teacher Association executive, School Management committee executive, and some members of the community, all in the municipality. The municipality is selected because of the large number of schools it has.

Sample and Sampling Technique

The sample consisted of 90 respondents. Fifty of them were headteachers, 30 were parents and 10 were GES officials. All the respondents were stakeholders of educations and as such had knowledge about the topic under study. Out of the 50 headteachers, 38 were heads of primary schools and the remaining 12 were nursery school headteachers. The parents were drawn from members of the Parent–Teacher Association where the GES officials comprised the Regional Director, the Municipal Director, 2 accountants, 2 internal auditors and the rest of the 4 officials were staff of GES in the municipality.

The headteachers were randomly chosen from the selected schools. The lottery method of the random sampling technique was used to give a fair and equal chance to all members of the population. In this method, the researcher identified the sampling frame which consisted of names of the members of the target population. The names were substituted with numbered marbles. The marbles were put into a container and were randomly drawn one at a time with replacement from the container. This process of random selection was continued

until the 50 headteachers were obtained. However, the 30 parents and 10 GES officials were purposively selected because these respondents were knowledgeable about the capitation grant and could therefore offer relevant information which would enable the researcher to answer the research questions. The process of sampling involved the identification and handpicking of the informants and arrangement of time for meeting them.

Research Instrument

The researcher used questionnaire to collect data for the study. The questionnaire took the form of statement and questions which were given to the respondents to answer by writing. This instrument of data gathering was used because they enabled the researcher to reach out to a lot of respondents. The instrument also offered greater assurance of anonymity. Moreover, the device also enabled the respondents to complete the questionnaire at their convenience. However, the instrument did not allow probing, prompting and clarification of questions (McMillan, 1996).

The questionnaire comprised both open and closed-ended items, and the respondents were required to express their opinions on the issues raised. Different sets of questionnaires were designed for the different respondents although all the items aimed at collecting similar information from the respondents. The closed ended items were constructed with 'Yes' or 'No' responses and a likert scale of five-answer response category ranging from 'Strongly Agree' through 'Agree', 'Undecided' and 'Disagree' to 'Strongly

Disagree'. Moreover, the questionnaire was divided into various sub-sections that sought to collect data on the various research questions.

Validity and Reliability of the Instrument

The questionnaire was validated through expert judgment. A copy of the designed instrument was issued to my supervisor to check for the representativeness of items, as well as reading the instrument to remove grammatical inconsistencies and irrelevant items

After this, a pilot-test was conducted in selected basic schools in the Nadowli District of the Upper West Region in order to ascertain the validity and reliability of the questionnaire. Eighty copies of the instrument were given out to the 80 respondents to complete. The data were collected scrutinized for completeness, coded and fed into a computer for analysis using the Statistical Product for Service Solution (SPSS). The Cronbach alpha coefficient was computed item by item and a reliability coefficient of .70 was obtained. This value was considered an acceptable measure of reliability because Cohen, Manion and Morrison (2007) state that a reliability coefficient of .70 is adequate.

Data Collection Procedure

The instrument was personally administered to the respondents. In doing this, I obtained an introductory letter from the institute which enabled me to explain the purpose of the study to the respondents. When I got to the selected basic schools, I first of all went to the headteacher and explained the purpose of the research to him/her. After wards, copies of the questionnaire were delivered to them to be completed. Similar procedure was followed to collect data from the

GES officials. In both cases, the respondents used a day to complete and return the instrument to me.

I administered the questionnaire to the non-literate respondents (the 30 parents) by reading and translating the questions in them any time I visited a parent in the community. Their responses to the items were then noted. I spent an average of 40 minutes with each parent before the data could be gathered.

Data Analysis

The data gathered were edited and coded. In the coding, '1' and '2' were assigned to the 'Yes' and 'No' responses respectively. All the qualitative data from the open-ended items were, however, read and the responses were noted and organized into themes. After coding, the quantitative data were fed into a computer programme known as the Statistical Product for Service Solution (SPSS).

The data for research question one were first of all coded as follows:

1= 'Yes' and 2= 'No' whereas the responses in the four point Likert scale were coded as 1= 'Strongly Disagree', 2= 'Disagree', 3= 'Strongly Agree', through to 4= 'Agree'. Frequencies, percentages, means and standard deviations were therefore used to analyze the quantitative data.

For research question two and three, the same coding system as indicated above was assigned to the 'Yes' or 'No' responses as well as the responses in the Likert scale. However, simple descriptive statistics was used to analyze all the data concerning this question into only frequencies and percentages.

With regard to Research Question 4, I analyzed the quantitative data by computing frequencies and percentages while the data concerning Research Question 5 were analyzed by calculating means and standard deviations using SPSS.

CHAPTER FOUR

RESULTS AND DISCUSSION

This study was aimed at examining the challenges that are associated with the implementation of the capitation grant policy which has been formulated by the Government of Ghana. The amount of money, time of releasing the fund, the degree of the adequacy of funds allocated to schools as well as problems encountered in implementing the policy were the issues that the researcher sought to investigate. A self-developed questionnaire was used to collect data from head teachers, GES officials and parents. Descriptive statistics were the main statistical tool that was employed to analyze the data in order to answer the research questions.

This chapter therefore deals with the interpretation and discussion of the findings that emerged from the study. The results are organized and discussed with regard to the various research questions that were formulated to guide the study. The implications of the findings are also considered in this section.

Demographic Characteristics of Headteachers

The first section of the questionnaire for head teachers sought to elicit information with regard their gender and number of years in service as head teachers. This information would enable me to determine how knowledgeable these teachers would be concerning the capitation grant policy. The results obtained are presented in Table 1.

Table 1

Head-Teachers' Gender and Number of Years in Service

Gender	Number of Years				Total
	0 – 5yrs	6 – 10yrs	11 – 14yrs	Above 15yrs	
Male	4	13	9	10	36
Female	0	7	5	2	14
Total	4	20	14	12	50

Source: Field Data (2010)

From Table 1, 36 out of the 50 head teachers who participated in the study were males while 14 head teachers were females. This implies that majority of the head teachers who are in charge of facilitating the implementation of the capitation grant policy are males. Moreover, the findings indicated that a large number of 20 head teachers have been heads for a period of 6 – 10 years while 14 of these head teachers had acted in that capacity for a period of between 11 – 14 years. This suggests that the head teachers have been serving for a long period of time and therefore have adequate knowledge about the inception and

implementation of the capitation grant policy in Ghana. Hence, their responses would be adequate and meaningful with regard to the challenges associated with the implementation of the policy in the Wa Municipality.

Discussion of Main Results

This section deals with the presentation and discussion of the major findings that emerged from the study. The results are discussed in relation to the research questions and attempts are made to indicate whether these new results confirm or contradict the early findings of other researchers.

Amount of Money Allocated

In an attempt to find out the challenges that affect the implementation of the capitation grant policy, I posed a number of questions to the respondents. Since the headteachers are the direct recipients of the fund, I collected data from them in order to answer the research question: How much money was allocated to the schools? The results on the ability of heads to compute the amount of the capitation grant are shown in Table 2.

Table 2

Ability to Compute Capitation Grant

Response	Frequency	Percentage
Yes	47	94
No	3	6
Total	50	100

Source: Field Data (2010)

The results in Table 2 show that 47 (94%) of the 50 head teachers indicated that they had the ability to compute the amount of the capitation grant that their schools were entitled to at any period of time while only 3 (6%) of the respondents answered in the negative showing that they could not compute the amount that was due to them. These findings suggest that majority of the head teachers have adequate knowledge on how to compute the amount of funds that is due to them and therefore no authority can misappropriate the exact amount that is normally released by the government for the head teachers to disburse. These findings confirm that of Akyeampong's (2007) work that most heads of institutions have sound information on how to determine the amount of grants that are released by central administration for the running of the educational institutions. In deed, those who answered in the affirmative were able to even provide the exact amount of money that was received in the past one year period.

Moreover, item 6 of Appendix A sought to find out whether the amount received was actually less than what was due to the school. The mean of the statement was calculated in order to determine the head teachers' level of agreement or disagreement with the statement. The results are shown in Table 3.

Table 3

Adequacy of the Amount Received as Stated by Headteachers

Statement	N	Means(\bar{x})	Std. Deviation
Amount received was actually less	50	2.14	.35

Source: Field Data (2010) $x \geq 3.0$ means that respondents agreed with the statement.

The mean score of 2.14 indicates that majority of the head teachers disagreed that the amount of capitation grant received was actually less than what was due to the school. This means that the implementation of the policy is not affected by the amount of funds that is supposed to be given to each school. The relatively small standard deviation of 0.35 indicates that the head teachers share a common disagreement on the fact that the amount received was not actually less than what was expected to be given to the various schools. This implies that all schools in the Municipality do receive the exact amount of money that was expected to be given to them.

Adequacy of Funds Allocated

The study also sought to collect data from both head teachers and GES officials on the how adequately did the funds allocated by the government cover the expenses of the schools. This was to help determine how the planning and resource allocation activities could serve the management needs of schools as stated in Bliss' and Curtis' (2009) report.

Item 1 of the questionnaire from GES officials (see Appendix B) was aimed at finding out whether or not the computation of the capitation grant cover all the essential needs of a school for the purpose of teaching and teaching. The results obtained from the GES officials are shown in Table 4

Table 4

Computation of Grant to cover Essential Needs as stated by GES Officials

Response	Frequency	Percentage
Yes	-	-
No	10	100
Total	10	100

Source: Field Data (2010)

Table 4 shows that all the 10 (100%) of the GES officials who were contacted indicated that the computation of the capitation grant was not adequate to cover all the essential needs of the schools for the purpose of teaching and learning. This means that all schools still need additional funds to support the running of the day-to-day activities of such schools.

To cross-check the responses of these GES officials on the adequacy of the grant, I posed a question to the head teachers of the schools. The heads were asked to indicate whether or not they agreed with the statement that “The computational formula for the capitation grant is not based on the needs of your school” (see Appendix A). Table 5 presents the results that were obtained.

Table 5

Capitation Grant is not Based on the School Needs as stated by Headteachers

Response	Frequency	Percentage
Strongly Agree	4	8
Agree	41	82
Undecided	-	-
Strongly Disagree	1	2
Disagree	4	8
Total	50	100

Source: Field Data (2010)

It is clear from Table 5 that 45 (90%) of the 50 head teachers agreed with the statement that the formula used to compute the capitation grant was not based on the needs of the schools while only 5 (10%) of the respondents disagreed with the statement. This finding implies that the implementation of the capitation grant policy is challenged by the inability of the government to meet the financial needs of the various schools in the country. This further indicates that the policy is not based on the principle of efficiency, which according to GES (2005), the essence of the policy is to cater for both the financial and materials of the schools.

Moreover, although 44 (88%) of the 50 head teachers indicated that they have received the amount that they were supposed to received, item 9 of

Appendix A revealed a significant 45 (90%) of ‘No’ response indicating that the amount of funds allocated was not enough to help meet the expenditure needs of the schools. Thus, despite the fact that all the schools have been receiving their grant, it can be deduced that the fund is not adequate as the government intended to provide.

When the GES officials were contacted to state the extent to which they agree or disagree with the statement that school administration can manage adequately with the funds they were receiving from the central government, the following findings as shown in Figure 1 were obtained.

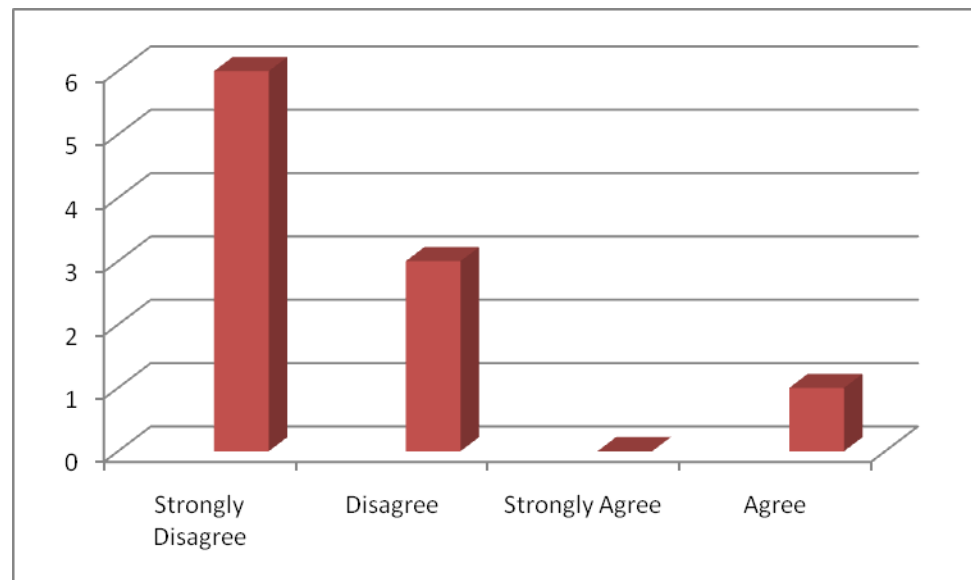


Figure 1: School Administration can Manage with Funds

Figure 1 shows that a majority of 9 (90%) GES officials disagreed with the statement that school administration can manage quite adequately with the funds they now receive while only one (10%) of the 10 GES officials did agree with the statement. This implies that the school administrations are finding it

difficult to manage with the funds received from the capitation grant policy. Thus, it means that the management of funds is not a challenge that besets the implementation of the policy.

I also set out to examine whether there are schools which still have financial difficulties despite the introduction of the capitation grant policy. The results obtained from the GES officials with regard to that question are presented in Table 6.

Table 6

Existence and Causes of Financial Difficulties

	Cause of Difficulty			Total
	Inadequate Funds	Inefficient Use of Funds		
Yes	6	2		8
No	2	0		2
Total	8	2		10

Source: Field Data (2010)

Out of the eight GES officials who indicated that there were some schools which have financial difficulties, six of them stated that inadequate funding is the cause of this financial difficulty in the schools while only two officials of the eight respondents who stated ‘Yes’ indicated that inefficient use of funds explains why some schools are having financial difficulties. Thus, eight of them stated inadequate funding to be the cause. This implies that lack of funding is a major

challenge that is associated with the implementation of the capitation grant policy in the country. The World Bank's (2008) report supports this by stating that the major challenge of government's educational policy is its weak financial position which incapacitates it to provide quality education.

Time of the Academic Year Government and District Directorate Release

Funds

This aspect of the study was aimed at collecting data with regard to the period of the academic year that the funds are normally released by the government to the district directorate as well as from the district directorate to the school levels. The responses that were obtained from the 50 head teachers who responded to the question in this section of the study are presented in Table 7

Table 7

Release of Funds

Period	From Government to District F (%)	From District to School F (%)
Beginning of the Academic Year	1 (2)	-
Middle of the Academic Year	44 (88)	9 (90)

End of the Academic year	5 (10)	1 (10)
Others	-	-
<hr/>	<hr/>	<hr/>
Total	50 (100)	100 (100)

Source: Field Data (2010)

The results in Table 7 show that 44 (88%) of the 50 head teachers stated that the capitation grant is normally received by the school from the district directorate at the middle of the academic year while only one (2%) of head teachers indicated that their schools receive the grant from the district directorate at the beginning of the academic year. This means that majority of heads receive the fund at the middle of the academic and this might not grant them with the opportunity to make the necessary planning and budgeting before the academic year.

Out of the 10 GES officials, nine (90%) of them also indicated that the district tends to receive the fund at the middle of the academic year and this might not grant them with the opportunity to make the necessary planning and budgeting before the academic year begins. None of the respondents indicated that the district directorate receives the grant at the beginning of the academic year. Thus, the views of the 10 GES officials confirmed the opinions of the 50 head teachers when majority of them indicated that the fund for the capitation grant policy is received at the middle of the academic year. This late arrival of the fund can challenge the successful implementation of the policy.

The questionnaire for the head teachers and the GES officials also sought to elicit information on whether the time for the arrival of the fund can be considered to be soon or not. Table 8 presents the responses of these groups of respondents with regard to the question.

Table 8

How Early the Fund is Received

How Early	Receipt by schools F (%)	Receipt by District F (%)
Very Early	-	-
Early	6(12)	2(20)
Not Early	44(88)	8(80)
Total	50(100)	10(100)

Source: Field Data (2010)

It is evident from Table 8 that 44(88%) of the 50 head teachers stated that they did not receive the grant from the district directorate on time while six (12) respondents indicated the receipt of the fund by the schools is considered ‘Early’. The result of the 10 GES officials revealed that majority of eight (80%) respondents stated ‘Not early’ when they were asked to state how soon the district did receive the capitation grant from the government. These results affirmed each other to indicate the capitation grant is not always received very early neither by

the schools nor the district directorate for its disbursement. This contradicts the GES (2004) report that the capitation grant policy is geared towards providing relevant education to the school children of Ghana through the timely release of funds to districts and schools. This timely release of the fund will pave the way for provision of quality teaching and learning in the country.

Expenditure of Capitation Fund

The study also sought to find out the extent to which funds allocated to schools are spent and whether the guidelines for the capitation grant are usually used as a yardstick for the expenditure of the grant. In this regard, the 50 head teachers who participated in the study were contacted to elicit information from them. Table 9 shows the results that were obtained.

Table 9

Spending Guidelines on Capitation Grant

Response	Frequency	Percentage
Yes	4	8
No	46	92
Total	50	100

Source: Field Data (2010).

When the head teachers were asked to state whether or not the spending guidelines on the capitation grant give enough room to cater for all the expenditure needs of the school, only four (8%) of the 50 respondents answered in

the affirmative while 46 (92%) of the teachers answered 'No'. This implies that the guidelines for the expenditure have taken into account all the expenditure needs of the schools. However, the few who answered 'Yes' further indicated that the building of classroom, the investment needs, provision of children's uniform and agricultural activities are some of the school expenditure needs that are not covered by the capitation guidelines. The views of the majority of the head teachers are in line of the spending criteria for the capitation grant as spelt by the implementation guideline documents (GES, 2004).

Moreover, a majority of 48 (96%) of the head teachers stated that the spending policy of the grant does not give room for head teachers to exercise personal discretion while only two (4%) of the respondents stated 'No'. All these two groups of respondents indicated that where there is the need for them to use their personal discretion, they would do so in consultation with their assistants and other staff members. This issue of consultation agrees with the view of Akyeampong (2007) that the financial management of school should be done according to laid down procedures and in consultation with other members of staff. The findings imply that implementation of the capitation grant policy is not challenged by embezzlement and misappropriation of funds by those in authority at the school level.

The GES officials were asked the question: How would you respond to the statement that some head teachers have attempted to misapply the capitation grant? Their responses are showed in Figure 2.

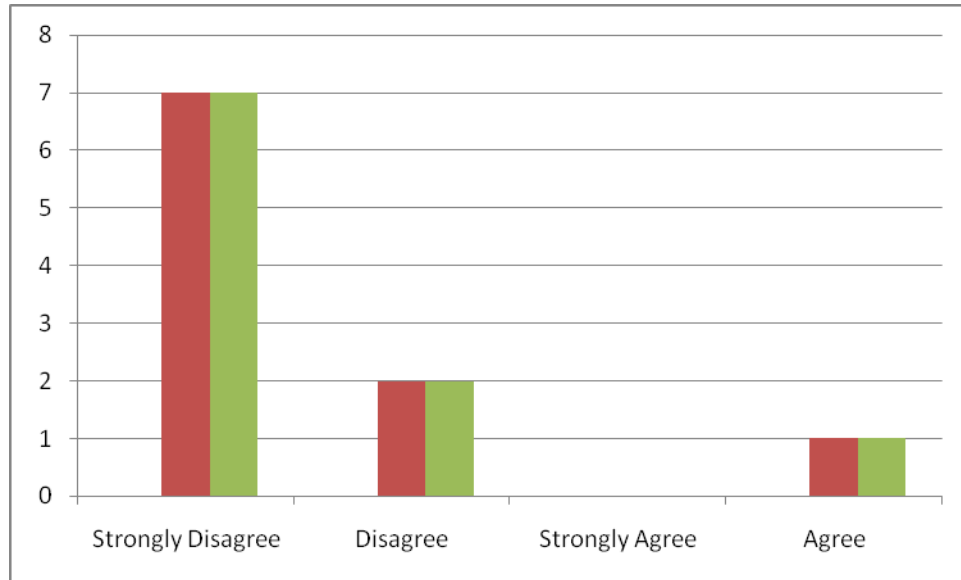


Figure 2: Headteachers Attempted to Misapply the Grant

It is clear from Figure 2 that seven (70%) of the officials strongly disagreed with the statement while only one (10%) of the official agreed to the statement. This one official who agreed with the statement stated that there head teachers misapply the capitation in areas like farming activities, domestic spending and business activities. Since majority of the officials disagreed with the statement, it implies that funds allocated to schools are spent according to the directives of the capitation grant policy. Hence, the views of all the 50 head teachers and the 10 GES officials affirmed Akyeampong's (2007) view that funds are supposed to be spent with regard to laid down policies.

In an attempt to check the correctness of the responses that were collected from the head teachers and GES officials, I also sought the views of the 30 parents and their responses to the questions are presented in Table 10.

Table 10

Expenditure of Capitation Grant

Statement	N	Yes F (%)	No F (%)
Do head teachers attempt to misapply the grant	30	1 (3)	29 (97)
Are the spending guidelines adequate	30	27 (90)	3 (10)
Is the grant adequate to support your ward's education	30	2 (6.7)	28(93.3)

Source: Field Data (2010)

Table 10 shows that the majority of the parents did not agree that head teachers attempt to misapply the fund. Twenty seven (90%), however, supported the idea that the spending guidelines for the policy are adequate. Hence, it can be concluded from the above responses that the views of the parent are that the funds are usually spent according to the directives of the capitation grant policy. However, the parents still felt that they still make basic education expenses on tables, reading materials, school uniforms and provision of furniture.

Challenges Faced in Supervising the Disbursement of the Grant

The last research question that the study sought to examine is: What challenges do GES supervisory staff face in supervising the disbursement of the capitation grant in the schools? The findings that were generated from the head teachers and the GES officials are presented in Table 11.

Table 11

Officials' views on Challenges of Supervision of the Capitation Grant

Statement	N	Mean (\bar{x})	St. Deviation
Schools do not give accurate data	10	3.4	.84
Auditors do not give accurate data	10	1.4	.52
I have problem in involving other head teachers	10	3.2	.42
Spending guidelines are not efficiency	10	1.2	.42

Source: Field Data (2010) $x \geq 3$ means that respondents agreed with the statement.

From Table 11, a mean value of greater than or equal to 3 implies that the GES officials agreed that such a particular statement poses a challenge in supervising the disbursement of the capitation grant in the schools. It is therefore clear from the above that the challenges encountered in supervising the disbursement of the fund consist of schools not giving accurate data about their school enrolment and spending of the grant as well as the fact that some head teachers do not want to cooperate with the GES supervisory staff.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

The aim of the government towards making education accessible to all children of school going age culminated in the formulation and implementation of the capitation grant policy dubbed ‘Capitation Grant’. This study sought to find out the challenges associated with implementing the policy. This chapter therefore presents a summary of the research process and the key findings that emerged from study. Based on the finding, a number of recommendations have also been made, which if taken into consideration, would make the policy efficient and effective.

Summary of Research Process

The overarching objective of the study was to find out the challenges of implementing the capitation policy in the Wa Municipality of the Upper West Region. The specific questions that guided the study include the following:

1. How much money was allocated to schools included in the study?
2. How adequately did the funds allocated cover the expenses of the school?
3. At what time of the academic year were the grants for 2007, 2008, 2009 and 2010 released by:

(c) Government to the District Directorate?

(d) District Directorate to the schools?

4. To what extent are funds allocated to schools spent according to the directives of the capitations grant policy?
5. What challenges do GES supervisory staff face in supervising the disbursement of the capitation grant in the schools?

Self-developed questionnaires were separately administered to 50 head teachers, 30 parents and 10 GES officials in order to gather data to answer the research questions. Since the study was a descriptive survey, I employed the use of descriptive statistics to analyze the quantitative data collected. Basically, simple frequencies and percentages, means as well as standard deviation were used to analyze the data. The qualitative into were coded, categorized and organized into themes for discussions.

Summary of Key Findings

The major findings that emerged from the study are summarized as follows:

1. The study revealed that the amount of money is not adequate to cover all the essential needs of the schools. Thus, the study showed that the amount of the capitation grant was not less than what was due to the schools and most head teachers could compute the amount of money that they were expected to receive from the government.

2. The study also revealed the inadequacy of the grant to cover the expenditure needs of the schools and that school administration are finding it difficult to manage with the funds received.
3. Moreover, it emerged from the study that funds were not released at the appropriate time for disbursement. The 88% respondents indicated that funds were released at the middle of the academic year. Thus majority of the respondents stated the grant is never released very soon to be received by schools.
4. The results also indicated that the spending guidelines for the capitation grant are used as the yardstick for its expenditure. This, they stated, would enable them to spend the money in accordance with the directives of the capitation grant policy. The study also brought to light that the head teachers do not attempt to misapply the funds and that the spending guidelines for the policy are adequate.
5. With regard to challenges associated with implementing the policy, the study brought to bare the following challenges:
 1. Schools do not give accurate data
 2. There is difficulty in involving other teachers in implementation of the policy
 3. There is difficulty in producing receipts as evidence to show the expenditure of the grants.

Conclusions

Based on the findings of the study, it can be concluded that although the policy is a step in the right direction, the amount of grant involved in making it operational at the school level is not adequate. This does not make it possible for school authorities to meet all the expenditure needs of their schools.

Moreover, the untimely release of the fund makes it a bit difficult for the school authorities to plan effectively towards its disbursement. This is because when the fund is received at the middle of the academic year, the schools tend to be pre-occupied with spending the money to meet their daily needs rather than planning to effectively disburse it.

However, the GES officials disagreed with the statement that auditors do not give accurate statistics to enable them undertake the supervisory exercise. The officials also disagreed that the spending guidelines are not efficient. Thus, these two statements do not pose as challenges to the GES supervisory staff in supervising the disbursement of the capitation grant in the schools.

All the 50 head teachers also indicated that they encountered problems in involving teachers in the financial administration of their schools. They also mentioned that it is difficult for them to produce receipts to cover the expenses that they made. The efficiency and effectiveness of the policy might be affected by the fact that schools do not give accurate data to the auditors as well as the fact that receipts cannot be produced to help the officials at the management level (GES regional and national levels) to know how the disbursement of the fund is carried out at the school level. Thus, the failure of some head teachers to provide

receipts to show their expenditure does not augur well for the smooth implementation of the fee-free education policy. This is because such an act does not ensure accountability and probity on the part of these head teachers.

Finally, although the spending guidelines for the policy are efficiency and effective, it can also be mentioned that the behavior of some head teachers do not support the smooth implementation of the policy. Attempts by head teachers to misapply the fund is defecting the very purpose for which the policy was formulated and implemented.

Recommendations

The following recommendations and suggestions are made to help improve upon the implementation of the capitation grant policy in the country:

Firstly, the government through the Ministry of Education, Science and Sport should increase the amount of funds that are released. Currently, it appears that the fund is not adequate to enable school administrations meet all their essential needs. Hence, the computational formula for the allocation of the grant per head should be re-considered and increased to help schools meet their financial and material needs.

Secondly, to further improve upon the effectiveness and efficiency of the capitation grant policy, the government should devise a simple accounting format for the head teachers. This will help them to be abreast with the spending guidelines and also feel the need to keep records of all expenses that they may be making. The methods of assessing the money from the banks and the municipal

education offices should also be simplified for these head teachers. This will also call for a system of induction for all newly recruited head teachers. These measures will go a long way to strengthen the policy.

The monitoring and supervisory team of GES should be reinforced to ensure that all head teachers implement the policy to the spirit and letter. This team can even help to interpret the spending guidelines of the capitation grant to the head teachers. This will in turn help to solve the problems of some teachers who might not understand the intent of the policy.

Finally, the fund should also be released on timely basis. This will pave way for head teachers to use the fund at the appropriate time to enhance teaching and learning.

Areas Suggested For Further Studies

Following my inability to research into all aspects of the capitation policy, I wish to suggest the following area for further research to be conducted:

1. Relationship between the quantum of capitation grant and pupils' performance.

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APPENDIX A



UNIVERSITY OF CAPE COAST

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May 9, 2010

LETTER OF INTRODUCTION

The bearer of this letter, **Christiana Sonbaare Kuunyangna**, is a graduate student of the Institute for Educational Planning and Administration of the University of Cape Coast. She requires some information from your outfit for the purpose of writing thesis as a requirement of M. Ed. degree programme.

We should be grateful if you would kindly allow her to collect the information from your outfit.

Kindly give the necessary assistance that she requires to collect the information.

While anticipating your co-operation, we thank you for any help that you may be able to give.

Mr. Y.M. Anhwere

Asst. Registrar

For Director

APPENDIX B

QUESTIONNAIRE FOR HEADTEACHERS

This study is being conducted on policy school funding and financial administration in basic schools in the Wa Municipality of the Upper West Region. Its purpose is to find out the challenges of implementing a fee-free education policy. You are therefore kindly requested to respond to the following questionnaire. The information that you will provide will be treated confidentially and will be used for the intended purpose of the study.

Please answer the following by ticking [] in the relevant box or writing in the lines provided.

SECTION A

Adequacy of Funds Allocated

1. Do you think the computation of the capitation grant is such that it would cover all the essential needs of a school for the purpose of teaching and learning?

Yes [] No []

2. School administration can manage quite adequately with the funds they now receive.

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

3. Are there some schools which have financial difficulties?

Yes [] No []

4. If 'Yes', what is the cause of the difficulties?

Inadequate Funds []

Inefficient use of Funds []

5. To the best of your knowledge, do all schools get the exact amount due them by the computational formula for capitation grant?

Yes [] No []

SECTION B

Expenditure of Capitation Grant

6. Some head teachers have attempted to misapply the capitation grant

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

7. How do head teachers misapply the capitation grant?

(i)

(ii).....

(iii)

8. How will you rate the capitation guidelines as directive for the expenditure of the fund?

Very Good [] Good [] Average []

9. What modifications would you suggest for the spending guidelines in order that effectiveness and efficiency in spending would be improved?

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

SECTION C

Time District Directorate Receives Grant from the School

10. What period of the academic year do the schools receive the grant from the district directorate?

Beginning of the Academic Year []

Middle of the Academic Year []

End of the Academic Year []

Others, (Please, Specify).....

11. How soon do the schools receive the grant from the district directorate?

Very Early [] Early [] Not Early []

SECTION D

Challenges Associated with Implementing the Fee-Free Education Policy

12. Schools do not give accurate data

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

13. Auditors do not give accurate data

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

14. I have problem in involving other head teachers

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

15. Do you encounter problems in involving teachers in the financial administration of your school?

Yes [] No []

16. If 'Yes', please list some of these problems you face in implementing this policy.

.....

.....

APPENDIX C

QUESTIONNAIRE FOR GES OFFICIALS

This study is being conducted on policy school funding and financial administration in basic schools in the Wa Municipality of the Upper West Region. Its purpose is to find out the challenges of implementing a fee-free education policy. You are therefore kindly requested to respond to the following questionnaire. The information that you will provide will be treated confidentially and will be used for the intended purpose of the study.

Please answer the following by ticking [] in the relevant box or writing in the lines provided.

SECTION A

Adequacy of Funds Allocated

1. Do you think the computation of the capitation grant is such that it would cover all the essential needs of a school for the purpose of teaching and learning?

Yes [] No []

2. School administration can manage quite adequately with the funds they now receive.

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

3. Are there some schools which have financial difficulties?

Yes [] No []

4. If 'Yes', what is the cause of the difficulties?

Inadequate Funds []

Inefficient use of Funds []

5. To the best of your knowledge, do all schools get the exact amount due them by the computational formula for capitation grant?

Yes [] No []

SECTION B

Expenditure of Capitation Grant

6. Some head teachers have attempted to misapply the capitation grant

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

7. How do head teachers misapply the capitation grant?

(i)

(ii)

(iii).....

8. How will you rate the capitation guidelines as directive for the expenditure of the fund?

Very Good [] Good [] Average []

9. What modifications would you suggest for the spending guidelines in order that effectiveness and efficiency in spending would be improved?

.....
.....

.....

SECTION C

Time District Directorate Receives Grant from the School

10. What period of the academic year do the schools receive the grant from the district directorate?

Beginning of the Academic Year []

Middle of the Academic Year []

End of the Academic Year []

Others, (Please, Specify).....

11. How soon do the schools receive the grant from the district directorate?

Very Early [] Early [] Not Early []

SECTION D

Challenges Associated with Implementing the Fee-Free Education Policy

15. Schools do not give accurate data.

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

16. Auditors do not give accurate data.

Strongly Disagree [] Disagree [] Strongly Agree [] Agree []

17. I have problem in involving other head teachers.

Strongly Disagree [] Disagree [] Strongly
Agree [] Agree []

18. Do you encounter problems in involving teachers in
the financial administration of your school?

Yes [] No []

19. If 'Yes', please list some of these problems you face
in implementing this policy.

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

APPENDIX D

QUESTIONNAIRE FOR PARENTS

This study is being conducted on policy school funding and financial administration in basic schools in the Wa Municipality of the Upper West Region. Its purpose is to find out the challenges of implementing a fee-free education policy. You are therefore kindly requested to respond to the following questionnaire. The information that you will provide will be treated confidentially and will be used for the intended purpose of the study.

Please answer the following by ticking [√] in the relevant box or writing in the lines provided.

SECTION A

Expenditure of Capitation Grant

1. Is the grant adequate to support you ward's education?

Yes [] No []

2. If 'No', which basic education expenses do you feel still fall to you?

i.

ii)

iii)

3. Do head teachers attempt to misapply the grant?

Yes [] No []

4. Are the spending guidelines adequate?

Yes [] No []

5. Do you know how the capitation grant is computed for each school each period?

Yes [] No []

6. What other expenses would you have desired government or other agencies to take away from your shoulders?

i.....

ii.....

iii.....

iv.....