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THE ROLE OF HEADS IN FINANCIAL ADMINISTRATION IN PUBLIC
BOARDING SENIOR HIGH SCHOOLS IN KUMASI METROPOLI

THE ROLE OF HEADS IN ADMINISTRATION | GODFRED KING BOACHIE

UNIVERSITY OF CAPE COAST

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BOARDING SENIOR HIGH SCHOOLS IN KUMASI METROPOLIS**

BY

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ED/ADM/03/0042**

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DECLARATION

CANDIDATE'S DECLARATION

I, hereby declare that this Dissertation is the results of my own original research and that no part of it has been presented for another degree in this University or elsewhere.

Signature.....

Date.....

Candidate's Name: GODFRED KING BOACHIE

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.

Signature.....

Date.....

Supervisor's Name: Dr. J.S.K. OWUSU

ABSTRACT

The Financial Administration of Heads of Senior High Schools is an issue that needs critical examination. The study aims at investigating the extent to which effective Financial Administration goes on in the schools. It is hoped that the findings of the study will guide some heads of Senior High Schools who find it difficult to carry out effective financial administration of their schools.

The study was carried out in eight schools. The sample for study was made up of 104 respondents from three Boys' Schools, two Girls' Schools and three Mixed Schools. The sample population was chosen through purposeful random sampling technique. Instruments used included closed-ended questions. The responses were presented and analyzed.

The findings from the study include the financial obligations of the school heads, their levels of communication and participation and the roles of supportive financial administrators of their respective schools.

The study recommends that stakeholders of education in Ghana should ensure an effective participation of supportive financial administrators in schools financial management..

Finally, in spite of the findings, academia could conduct further research in the area of the study to ascertain the level of financial efficiency in Public Schools in the Kumasi Metropolis.

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DEDICATION

To the memory of my late mother and brother, Madam Afia Asieduaa and Nana Kwadwo Dwumaye, respectively: to whom I owe my education.

TABLE OF CONTENTS

	PAGE
DECLARATION	IV
ABSTRACT	V
ACKNOWLEDGEMENT	VI
DEDICATION	VII
TABLE OF CONTENT	VIII
LIST OF TABLES	XI
CHAPTER ONE	
INTRODUCTION	1
Background to the Study	1
Statement of the Problem	11
Purpose of the Study	12
Research Questions	12
Significance of the Study	13
Delimitation of the Study	15
Limitation of the Study	15
Organization of the Study	17
CHAPTER TWO	
LITERATURE REVIEW	19
The Head as a Financial Manager	19
School Funding	20
Communication in Participation	21
Ghana Education Service's Prescribed Duties for	

	School Heads	22
	Fiscal Control Mechanism	25
	Training for Financial Administrators	28
	School Financial Administration in Ghana	30
CHAPTER THREE	METHODOLOGY	37
	Research Design	37
	Population	38
	Sample Size	39
	Sampling Technique	40
	Instruments for Data Collection	41
	Pre-testing of Instruments	43
	Data Collection Procedure	45
	Data Analysis Plan	46
CHAPTER FOUR	PRESENTATION AND ANALYSIS OF DATA	47
	Demographic Constituents of Respondents	47
	Gender, Age and Years of Association with the School	48
	Ranks of Teacher Respondent	51
	Financial Qualification of Heads and Bursars of Public Senior High Schools in the Kumasi Metro	52
	Level of Participation in Financial Admin.	54
	Heads' Communication of School Financial Information	55

	Financial Obligation of School Heads	59
	Attempts to Improve Fin. Management in Schs	60
	Heads' Financial Assessment by G.E.S	
	Internal Auditors	63
	Summary of findings	64
CHAPTER FIVE	SUMMARY, CONCLUSIONS AND RECOMMEDATIONS	66
	Overview	66
	Summary of Findings	67
	Conclusion	69
	Recommendations	70
	Suggestion for Further Studies	71
	REFERENCES	72
	APPENDICES	80

List of Tables

Table	Page
1. Composition of the Sample for the Study	39
2. Gender of Respondents	48
3. Ages of Respondents	49
4. Years of Respondents' Association with Schools	50
5. Qualifications of Teacher Respondents	51
6. GES Ranks of Respondent Teaching Personnel	52
7. Qualifications of Heads of Public Senior High Schools in Financial Administration	53
8. Qualifications in Financial Administration and Ranks of Bursars	54
9. Levels of participation of Respondents in Financial Administration	55
10. Levels of Communication of Teacher Respondents on Financial Information	57
11. Level of Communication on School Financial Information to Bursars and Domestic Bursars	58
12. Level of Communication of School Financial Information to Stakeholders	59
13. Financial Obligation of School Heads	60
14. Attempts by Heads to improve Financial Management in Schools	62
15. Attempts to correct Misconceptions of Embezzlement	63
16. Heads' Financial Assessment by G.E.S. Internal Auditors	64

CHAPTER ONE

INTRODUCTION

Background to the Study

Of late, there has been an increasing provision of equitable education for all by the Government of Ghana to produce the requisite manpower resource for the country's development and attainment of the national goals. The government shares with the people her passionate interest in education, and the zeal to bring about constant improvement in its availability and relevance, as evidenced by the large numbers of Review Committees and Commissions on education, dating back to the Colonial times.

To buttress this point Arko Boham (2001) quotes Singer (1964) as arguing that:

It is only where the working force at all levels is sufficiently literate, educated, trained and mobile to take advantage of new advances in techniques and organization of production that the creation of a built in industry of progress becomes possible (p 8)..

This inevitable role of education in national development has recently demanded the quest for quality education a priority in developing countries.

To a large extent, the attainment of quality education depends on a sound financial policy and support from the Government of Ghana and other voluntary agencies or bodies. Thus, a major challenge facing the government

is how to meet the cost of providing school education and to ensure that school heads effectively manage school finances.

In this regard, it should be realized that no organization, of which education is no exception, can survive or carry out its functions effectively and efficiently without adequate financial resources at its disposal. Educators, more especially heads of schools, constantly complain of undue delay in budget allocations for running schools. They persistently insist that funds and other resources needed to run the schools must be readily available in the schools at the beginning of the school year to enhance effective administration in achieving better work ethics at all levels of the school. Money is therefore a priority within the resources needed in the school setting to pay staff emoluments, maintain the plant and keep services moving.

This assertion is supported by Kempe`s Report (1964):

There could not be advancement without a sound foundation of education finance. Finance was at the heart of the problem. The cause, which had been arresting educational progress in the country, was lack of financial support. The engine was reasonably lack of petrol. (p.14).

By any standard, past governments see funding as one of the perquisites of quality education and therefore source funds to develop it, but as to how the funds are administered, the government relies on both internal and external auditors to revamp measures to ascertain judicious use of the funds. Thus, funding education has attracted much attention of successive governments through frequent and timely interventions and workshops rather

than the administration of the funds. According to the “People's Daily Graphic” (June 2, 1986) there has been the menace surrounding school spending existing for years now which needs to be rectified. This occurrence calls for a change. To this end, in 1985, the Institute for Educational Planning and Administration (IEPA) of the University of Cape Coast organized Regional Workshops in Financial Administration for Heads of Institutions throughout Ghana. Subsequently, the workshops in financial administration were extended to cover teachers who were not heads, with the view that some of them could become heads in the future. The government and stakeholders of education who provide funds for schools should be satisfied with knowledge on how the funds are manifested in the schools.

In the light of discussing the financial management of Heads of Senior High Schools in the Kumasi Metropolis, it will be convenient to state sources of generating funds for these institutions. From the Controller and Accountant General's Trial Balance Sheet, 2002, sources of income for these institutions include Government of Ghana (G.O.G.) Donors, School Boarding and User Fees, Education Trust Funds (GET Fund), Donations and others, such as Internally Generated Funds (I.G.Fs). These are provided to take care of certain activities and programmes in our educational institutions to uphold the aspirations of the government and stakeholders. How effectively institutional heads manage the funds to the dictates of the guidelines in schools' financial management has become the thinking of many people.

A spending officer, like the head of an institution, must have good prices for goods and services purchased for the school. In this regard, the head must institute an evaluation of tenders for the procurement of goods. This

process of evaluation should include preliminary assessment of commercial and technical responsiveness, price comparison and minor deviations. Administratively the head should ensure the understanding of the concepts and principles as they apply to the process of evaluation for effective financial administration in schools. Does the head observe payment terms as indicated in the tender document so as not to differ materially from the policy guidelines? This is an issue that requires adherence to the policy guidelines stated in the Procurement Act 2003, Act 663 on minor Deviations:

A minor deviation does not substantially affect the quality of supplies listed in tender documents, does not limit the rights of procurement entity or the tenderer's obligations under any resulting contract and does not affect the competitiveness of other tenderers received if correct (p.3).

To this end an institutional head considers certain variations in respect of the payment terms required, which are not detrimental to the procurement entity that offers equal or superior performance. The detail description of the expenditure which heads have to go by, according to the Procurement Act 2003, Act 663, covers Personal Emoluments, Administration, Service and Investment. Thus, a lot of events and programmes of action go into the operations of the fund which a school head has to observe.

In this regard, the head in his budget preparation has to consider numerous operations which Owusu (1993) classifies as “The Journey of the Budget”. The head in his budget preparation has to collate inputs from Heads of Departments, Unit Heads and the Student Leadership. The budget has to

climb up in a lump sum (with that of other schools) through the District, the Regional and National Headquarters of Education to the Minister of Finance for Parliamentary Debate and Approval. The budget comes back to the head through the same process. This process raises challenging ideas in the minds of Stakeholders of Education as to how best Heads of institutions practise it to the letter. In pursuance of a favourable performance in the execution of school funds, the Institute for Educational Planning and Administration (I.E.P.A) of the University of Cape Coast once again initiated and executed training in Financial Administration on regional bases in 2000 for Heads of Senior High Institutions and people in responsive positions. This was to equip participants with administrative and managerial skills for effective and efficient dispensation of public funds.

To forestall the continuous existence and operation of financial administration, I.E.P.A has instituted a perennial Sandwich programme to train heads of educational institutions and to effectively manage financial resources in our Ghanaian institutions. The role of I.E.P.A strengthens the view of Banks (1962) in his quest for school heads to remain on course in their financial obligations and always hold on to information about their duties as financial controllers. It therefore behoves on school heads to toe the line of the policy guidelines on school spending. To support this proposition, Wilson (1964) reveals that there is a significantly positive relationship between the quality of education and school financial administration

To substantiate I.E.P.A's efforts, the Six-hundred and fifty-fourth Act (Act 654,) of the Parliament of the Republic of Ghana titled Financial Administration Act 2003 states:

To regulate the financial management of the public sector, people with the responsibilities of financial management must ensure effective and efficient management of state revenue, expenditure, assets, liabilities, resources of the government, the Consolidated Fund and other public funds and to provide for matters related to these. (p.4).

The Act (Act 654, 2003) further provides that the Minister of Finance shall ensure the establishment and maintenance of transparent systems to provide a full account to Parliament for the use of resources and public funds.

In the light of this, the Act tells on the institutional head to exercise supervisory role over the work of the bursar and other accounting staff. In addition the head should keep proper accounting records relating thereto and he has to ensure that the rate of expenditure does not proceed faster than what is provided for in the approved estimate. If it so happens, the expenditure has to be cut down and kept with the rate provided for in the approved estimates. The head can recommend an increase in expenditure under particular items by re-allocation from other items, provided he is satisfied that sound reasons exist for the additional expenditure to be incurred on the receiving item.

To this end the head as a spending officer takes decisions on behalf of the bursars and the accounting staff. What then comes into focus? The Government, the Public and other Non-Governmental Organisations (NGO's) have specific goals, purposes and expectations as to what form schools'

budgetary allocations are spent. Teachers, like parents, expect equity in the financial administration, while Board of Governors and Past Students' Associations want to see proper utilisation of schools' budgetary allocations and the Internally Generated Funds (I.G.F's). The Ministry of Education, the Regional and District Education Offices demand appropriate fund generation and custody measures, probity and accountability from school Heads and all those people responsible for the school financial administration. (People's Daily Graphic, June 2, 1986).

Undoubtedly, those expectations are basic to the importance these stakeholders in education attach to funding and educational financing in Ghana. To this end, the question people demand answer to is: "Are Heads of schools in Ghana really performing to the ideals and wishes of the government, the stakeholders, planners and implementers of education, voluntary organisations, parents and the entire community to have effective financial administration in schools?" A report of a Task Force (1980) on its weeklong tour of selected schools and colleges in the Ashanti Region, issued by the Ashanti Regional Office of the Ghana Education Service, (21st – 25th January, 1980) recommended that "open administration i.e. involvement of staff and students in administration especially financial administration, should now be made a policy" (p 4). The report further states:

To dispel any suspicions on the use of school funds by the authorities, the head is to be advised to improve upon channels of communication between himself and the entire staff and students

by giving them relevant information on pertinent issues (p.1).

In the same vein in 1986, the government announced having uncovered “a massive national fraud” within the Ghana Education Service and accused some Heads of schools, bursars and other officials of various educational institutions and their agents for a gross misappropriation of thousands of millions of cedis belonging to the state. In a nationwide radio broadcast reported in the People’s Daily Graphic (June 2, 1986), the Government stated:

The evidence which has been made available on the use of funds in educational institutions reveals such Criminal acts as embezzlement, falsification of account in records, stealing and just plain robbery on the part of many bursars and Heads of institutions. These criminal practices had gone undetected for several years (p.37).

To this end, it is evidenced that such dubious acts with their attendant “ghost names” have immensely contributed to place a heavier burden on funding education in Ghana (People’s Daily Graphic, March 14, 1986). In a subsequent situation, Ahwoi (1986), a government official in his address on “Financial Mismanagement in the Education Sector: Causes, Impact and Solutions”, stated categorically that the effect of the suspected financial crime in the Ghanaian educational sector has been momentous, requiring great efforts to correct the harm done to the system of education in the country.

Generally, financial resources are scarce and that the scarcity is made worse by inappropriate distribution or misuse of such resources. It is therefore

necessary to rationalize all expenditures. This can be achieved by drawing up proper and adequate systems for resource generation and distribution, hence reducing imbalances for inequalities, which frequently come into play as regards the sharing out of educational resources. One such disparity is the manner that resources are generated and distributed among urban and rural schools. Usually, the urban schools are at the advantage while rural schools are marginalised. From the national point of view, the generation and distribution of financial resources for the educational sector are affected by pressure from other sectors for which there seems to be greater justification regarding the recruitment and distribution of funds.

To correct the imbalances in the behaviour of some officials of the Education sector, the Government, acting responsively, set up the tribunals and charged them with the duties to detect and correct the anomalies in the financial administration in the Education Department. As a way of stopping such crimes the government, acting on the directives of the tribunals, instituted some punitive measures where some officials were for the first time in the history of Ghana's education lost their jobs. Twenty-six heads were dismissed, 17 demoted and 19 others placed under further investigations for allegedly falsifying and presenting fraudulent claims (People's Daily Graphic; October, 14, 1986). Some of them were sentenced to varying degrees of prison terms. With such manifestations in some of our schools, stakeholders of education and a reasonable percentage of the population began to question the integrity of heads of schools that are charged with the administration of funds allocated to schools.

The observation by the citizenry on the objectivity of the heads in handling school finances are currently cherished by stakeholders of education. The unfortunate situations of embezzlement which inculcated our schools are assumed to be an issue of the past. Heads of schools are to ensure proper provisions for the safe custody, banking and investment of cash. Their financial obligations are such that the rate of expenditure should not proceed faster than it is provided for in the approved estimates. They are either to ensure that expenditure is cut down and kept within the rate provided for in the approved estimates or the head is to recommend increase in expenditure under the particular items by re-allocation from other items provided he is satisfied that sound reasons exist for the additional expenditure to be incurred on the receiving item. But if the institution has exhausted its powers of re-allocation in this respect, it has to advise the Board of Governors to submit an application for re-allocation or a supplementary estimate to the Minister for consideration of re-allocation budget.

These and other administrative functions are expected of the school head. The challenge holds that heads of schools are to be trained and continued to be trained to administer the approved budget allocations, as the IEPA programme offers, so as to enable the heads to execute planned school programmes with proper expenditure of funds as stated in the specified school budget. The study is carried out to ascertain whether heads of schools comprehend and implement the basic requirements underlying budget implementations to draw meaningful conclusions to the conduct of heads in financial administration in Public Senior High Schools in the Kumasi Metropolis.

From the above excursion it is very clear that having knowledge of financial administration, developing right financial attitudes and putting them into practice are separate issues which call for a careful overview. Hence the need for a study into the impact of the role of school heads in financial administration.

Statement of the Problem

Within an effectively manned school, one expects to find a well-established accounting system, a defined authority with enforced rules and regulations in place to exhibit an efficient financial practice as a hallmark of a school. Failure to adhere to the norms of good financial management may have a negative response in the heads' attempt to maintain discipline and order in the school.

In the light of this, Musaaazi (1984) asserts that the hallmark of an excellent school is self-control and internal discipline that rest on good financial structures to forestall transparency in the financial management in the school.

Despite massive campaign in Ghana on financial transparency and accountability, the concern of most Ghanaians has been what the situation is in our schools now. Has the knowledge on financial transparency imparted positively on school Heads?

It is against this background that the study tries to examine the Role of Heads in Financial Administration in the Public Senior High Schools in the Kumasi Metropolis.

Purpose of the Study

Generally, the study is planned towards sustaining the government's and stakeholders' intentions to maintain effective and efficient management of funds in Public Boarding Senior High Schools in the Kumasi Metropolis.

Specifically, the study is channelled to examine the following:

- I. The financial qualifications heads of senior high schools in the metropolis possess.
 - ii. To analyse the need for the existence of finance committees in schools
 - iii. To examine the role of finance committee in the preparation of school budgets.
 - .iv. To measure the effectiveness of heads of senior high schools in Kumasi in their financial management
- V. . The study serves as the maiden ground that affords the researcher the opportunity to assess the level of communication regarding the financial administration that exists among School Heads and Subordinate Staff, Board Members and Students alike

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Research Questions

The following research questions are formulated to direct the study:

- I. What financial qualification should institutional heads and bursars possess?
 - b).Do heads and bursars possess these qualifications?
2. To what extent do heads involve their supportive financial administrators in the schools' budget preparations:

- a. Assistant Heads
- b. Heads of Department
- c. Budget Committee members?

3 To what degree do heads communicate financial information to:

- d. Teaching staff
- e. Non-Teaching staff
- f. Stakeholders – Board Members
- d. SRC Representatives?

4 How effectively do heads of senior high schools in the Kumasi

Metropolis perform their financial functions?

5 To what extent do heads institute measures to correct some allegations of embezzlement?

6 To what degree are heads' financial obligations assessed by GES Internal Audit Unit?

Significance of the Study

Significantly, the study is planned to provide the Government, the Communities and the Stakeholders the opportunity to have access to basic information regarding the performance of financial administrators in the school system.

The data from the study may provide individuals with some specialised knowledge on budget preparation in schools and some activities that go into budgeting. The idea or knowledge of the journey of the budget may manifest itself in the day- to –day managerial roles of people who may have access to

the study. Further, the findings may expose both the staff and the students to effective financial management.

The study may provide the general public with hypothetical questions to promote future research work on financial administration, particularly, in Ghana and the world in general, where such countries have similar educational problems like those of Ghana.

Additionally, the findings of the study may provide the heads of schools with holistic and specialised skills to help them adapt the best practices of financial administration such as transparency, accountability and probity that the study may provide.

Subsequently, teachers who may become heads in the future may use the results of the findings as a reference point to excel in the financial management in their respective schools.

The study limits investigations to the role of heads and it does not investigate the financial records of the heads, as it will have apparent difficulties in getting the support of heads in providing responses needed for the study. The results of the findings can be used by schools in the cities to salvage their financial administration.

Delimitations

The delimitation of the study deals with the coverage in terms of population and subject matter. The study delimits itself to all Public Senior High Schools in the Kumasi Metropolis. It does not cover both Primary and Junior High Schools.

On the subject matter the study delimits itself to the role of Heads in Financial Administration in Public Senior High Schools in the Kumasi Metropolis. It does not investigate into other areas of Heads' Administration such as discipline and behavioural skills. Such areas may probably provide difficulties in getting the support of the Heads in providing responses needed for the study.

The researcher wished to have covered both Public and Private Senior High Schools but the study delimits itself to only Public Senior High Schools due to time and cost. However other Schools in other places which have similar characteristics like those of the Kumasi Metropolis may adapt the results of the findings towards solutions of financial administration of Senior High Schools in their areas.

Limitations

The study might have achieved more than it has but some lukewarm attitude of some respondents towards the questionnaire seemed to limit some responses.

Some of the respondents proved a little sceptical to accept the questionnaire. The unwillingness on the part of some respondents to be

objective enough limited the degree of responses provided for the questionnaire. Some Assistant Heads, Heads of Department and Senior Housemasters complained and feared reactions from the Heads if some foul deals were revealed to the researcher. They might therefore concede some amount of truth which might have affected the real events on the ground. This situation prevented achievement of a 100% score responses for the study.

The stand of heads on financial administration keeps respondents at very low ebb which limits respondents' exposure to financial management in the schools. Some heads appear to claim that financial administration is solely the business of the Heads and the bursars. The respondents reiterated that this might limit the validity of the responses to enrich quality of the study. This purported information prevented the researcher from gathering adequate baseline data to enrich the findings of the study. This might limit inclusion of vital data with which to improve the quality of findings.

What is more, as soon as the administration of the questionnaire had begun; the researcher was forcibly ejected from his place of residence at Nhyiaeso, Kumasi. This development resulted in a halt of the administration of the questionnaire for a period of time. As a result of this, the researcher could not retrieve vital information from some of the respondents. If such pieces of information had been collected it might have enlightened certain aspects of which the researcher was uncertain. Obtaining such information might have helped to improve the quality of the finding.

Data collection process required more time than was thought of during the research design. To contact and administer the questionnaire to some PTA and Board members who form considerable parts of the sample of

the study was difficult since they lived within different suburbs of Kumasi. Thus, it demanded several visits by the researcher to their places of residence as well as their work places, since mailing of questionnaires could not be relied upon wholeheartedly. Thus some of the members could not be contacted. Had the researcher been able to contact all of them he might perhaps obtain some information which could have enriched the quality of the study.

Organisation of the Study

The study is presented in five main chapters. Chapter One deals with the Introduction which includes the Background to the Study, the Statement of the Problem, the Purpose of the Study and Research Questions. It further presents the Significance of the Study, Delimitation, Limitation and Organisation of the Study.

Chapter Two presents the Review of the Related Literature on the Head as a Financial Manager, School Funding, and Communication and Participation, Ghana Education Service's Prescribed Duties for School Heads, Fiscal Control Mechanism, Training for Financial Administration and School Financial Administration in Ghana.

The Methodology adopted for the Study is discussed in Chapter Three. It provides the Research Design, Population, Sample and Sampling Procedure as well as Development of Instrument, Data Collection Procedure and Data Analysis Plan.

In Chapter Four, the findings from the research are carefully presented, analysed and discussed.

Chapter Five summarises the study, the conclusions drawn from the study, offers some recommendations for practice in the study and makes suggestions for further studies in financial administration in schools.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter is concerned with the review of literature related to the study.

The researcher contends that school financial administration is one area within the education sector that has not been given the much-needed attention in research. Its resultant effect is the lack of scholarly literature on the generation and utilisation of funds by schools in the country. The chapter takes recognisance of the review of:

- a. The head as a financial manager
- b. School funding
- c. .Communication in participation
- d. Ghana Education Service prescribed duties for heads of schools.
- e. Fiscal control mechanism.
- f. Training for financial administrators.
- g. School financial administration in Ghana
- h. Team spirit

The Head as a Financial Manager

Owusu (1993), states that a very crucial aspect in the head's administration of a school is his financial management. Sound financial management results in efficient utilisation of resources and succeeds in raising the development of the school. To him, (Owusu) many of the Heads of schools

in Ghana do not, unfortunately, have the opportunity to pursue a basic course in financial administration prior to their appointment as heads.

Notably, the Commonwealth Secretariat (1993) considers the head of educational institution “as a school planner and finance manager” (p 9), who works towards procurement and effective disbursement of funds and facilities. The Secretariat strongly advises the head to take an active rather than a passive role in determining, mobilising and acquiring financial resources. According to the Secretariat, it is by following this approach that the head is “more likely to ensure effective implementation of school programmes” (p 10).

School Funding

McWilliams (1962) documents in the publication of the Education Act (1961) that the Local Authorities are responsible in the provision and maintenance of school buildings, school furniture, supply of teachers and the supply of textbooks and stationery. Owusu (1998) reports that funds for the activities of the school come from various sources with Ghana Government making a variety of financial provisions to the schools in the form of:

- * payment of salaries of teachers and the non-teaching staff.
- * payment of grants for expendable and non expendable equipment.
- * payment towards the construction and maintenance of school plant and provision of pavilions in some cases.
- * provision and maintenance of school vehicles.
- * subsidising in some cases, the feeding cost of the students.
- * health maintenance of staff and pupils.

Owusu further states that in recent years, a more effective practice of the policy of decentralisation, coupled with development of the community school idea in Ghana, has placed a greater amount of financial responsibility on local authorities. The role of traditional leaders (chiefs), the community, parents, students, corporate bodies and Non-Governmental Organisations (NGOs), philanthropist, and donor countries as well as individuals in the finance of schools has become a living experience particularly within the last decade or so.

Communication in Participation

Graham (1974) talks about employee participation in administration. He particularly addresses himself specifically to the importance of communication in participation. He defines participation as “the inclusion of employees in the decision-making process of organisation” (p 89). He argues that the form which communication takes can profoundly affect the attitudes of the employees and the degree to which they understand and support management policies. In his view, many industrial disputes originate from the failure of communication – a misunderstanding by the employees of the intentions of management and vice versa or a misunderstanding of company policy. Graham maintains that the participation can only be successful if communications are “two way and efficient” (p 101).

Davis (1981) emphasises that a participation style is important for effective leadership and has excellent potential for building teamwork that is “a favourable team spirit that encourages better performance” (p 151). Asiedu-Akrofi (1978) postulates that in most parts of Africa, parents were

suspicious of the school in its early beginning and thus felt reluctant to participate in its affairs but in the present scramble for education, when most parents now realise that they have a share in what is good for their wards in school, they are demanding participation in what goes on in the school. It is important to realise that parents now have a great contribution to make in building up good school life for their children. As much as it is good to encourage parents' involvement in the day to day school programme, Asiedu-Akrofi suggests that "great caution is needed to avoid unnecessary interference since some parents try to use the meetings of PTA to interfere unnecessarily with school affairs" and in fact, in some cases, "they even want to direct school policies" (pp 52 – 95). He further states, as a matter of great importance, in administration, proper flow of information to workers and subordinates enhances their participation and their active involvement for desirable outcomes.

Ghana Education Service's Prescribed Duties for the School Head

Emmanuel Acquaye, Director Basic Education (2002), in a letter captioned 'Duties of Head teachers and Headmasters "J" states, Heads of educational institutions in Ghana are "responsible through the Board of Governors or School Management Committees (SMCs) to the Minister of Education for the financial business of institutions"(p.3). Among other things, the head is required to:

- Exercise supervision over the work of the bursar and other accounting officers.
- Ensure that proper accounts, books of accounts and records relating to

accounting is properly kept.

- Ensure that proper quarterly and annual accounts are prepared.
- Make sure that all Audit Reports and queries are promptly considered and replied to.
- Make proper provision for the safe custody, banking and investment of cash and the safe custody of valued books, property and stores.
- Ensure that income is collected in accordance with the approved estimates.
- Ensure that annual estimates are prepared.
- Ensure that expenditure is incurred in accordance with the approved estimates as varied by approved provisions.
- Consider contracts and make recommendations to the Board of Governors.
- Deal with financial matters referred to him/her by the Board
- Ensure that debts owed by the institution are promptly paid and debts owed to the institution are promptly collected and generally sees that the ensuing instructions are implemented.

Arko Boham and Oduro, (2001), submit that some Heads are very ignorant about the concept “budget”, what budgeting entails, and what rules govern school budget implementation. Hence, many public school headmasters/headmistresses often commit avoidable mistakes. Understanding the concept and nature of school budget as well as the rules governing the school budget is therefore very essential in the administrative task of the head (p. 34).

In the words of Adesinas (1990), “the educational plan within a school budget shows the range of educational activities of the school system during the ensuing year” Adesina further states, ‘ the head must be familiar with the right approach to the preparation of budget estimates. He again states, the budget should necessarily reflect the educational plan of the school (p.134). To show the relationship between the current and existing or past budget, Millet (1954) points out that;

to portray a realistic solution, it is a common practice to make administrative Heads state three headings of figures in the budget estimates; the actual expenditures in the most recently completed fiscal year, the actual appropriation made for the current year and the requested expenditure for the next fiscal year (p 216).

Asiedu–Akrofi (1978) is of the opinion that the preparation of the school budget should involve the school personnel. He argues that in order to prevent the uncertainty that marks school estimates, the most important thing to note is adequate information. To him the estimates should be based on data supplied by students, teachers, parents, and in some cases, the public, the Ministry of Education and the Board of Governors” (p 129). In the same vein, Owusu (1998) holds the view that preparation of the budget estimates for schools should not be the monopoly of the Heads and their bursars alone.

Fiscal Control Mechanism

Owusu (1993) declares that “the total draft budget estimates, collated and summarised, are presented to Parliament by the Minister of Finance and Economic Planning for the necessary debate, discussion, modification and final adoption or approval by Parliament” (p.126). Owusu further posits that parliamentary authorisation will permit the Minister of Finance to issue a general warrant to the Controller and Accountant General who, in turn, issues warrants and financial encumbrances to all the Ministries, authorising them to begin the spending of their current votes. The authorisation goes down the line to administrative agents, such as heads of schools. Owusu (1993) further points out that “the second responsibility of the head in financial control measures involves efficiency in the use of resources” (p 127). To him, heads have to make efforts to obtain the greatest possible returns out of resources available and this must be their guiding principle at all times. The entire process involved in budget execution is what Millet (1954) terms, “fiscal control”. (p. 125)

According to Millet (1954) fiscal control measures should not involve restricting the use of funds and leaving work undone, even when funds are available. The most important aspect of the head’s function is to make sure that the planned work is accomplished, given funds, and not to the detriment of work accomplishment. Millet (1954) considers as one of the major responsibilities of the head of an administrative agency, his ability “to obtain the greatest possible return from the expenditure of authorised funds” (p 229). Millet (1954) again talks about the significance of financial accounting in the administration of the organisation generally. He explains that the preparation

of budget estimates is only a part of management's concern with principal operations of administration. Millet points out that once the government has given authorisation to the prepared budget, the management of administrative agencies then become responsible for executing the expenditures as legally authorised. This whole process of budget execution, according to Millet, is often described as "fiscal control". He contends that such control is an essential operating task of management where management has a dual responsibility

The essence of involving school personnel in the fiscal control mechanisms receives some attention in the literature. Harris (1960) maintains that periodic audits are "essential for the protection of the funds of every institution" (p 156). He particularly advocates for internal audits, which according to him, are conducted by the employees of the service. In his view, the term "internal control" may be achieved by organising the business and fiscal procedures of the institutions so that each employee acting in line with the principle of the organisation should perform his normal duties. Further, Crispin (1977) considers auditing as "an aspect of fiscal control practice to provide a complete safeguarding of 'taxpayers' monies" (p 27).

Campbell (1977) states that "a budget control system" should be developed so that at least, once a month, the conditions of expenditure and revenues might be ascertained (p 148). To this end, the formulation of a detailed budget policy should depict the educational programme for which the money was to be spent and the resources from which the money was to come.

. Campbell and others believe that the head should serve as the Chief Executive Officer and as the Chief Professional Adviser to the Board.

Campbell further holds the view that Boards tend only to legitimise the policy proposals of the head.

Amuzu–Kpeglo (2002) cites Taylor (1920), as assuming that the “prime function of administration is to maximise production or profit at minimum cost, efficiency is the key note” (p 11).

Zeigler (1975) contends that heads have gone beyond the roles of budget preparation and its execution and that heads dominate Boards’ roles even in the areas of policy making.

In like manner, Adesina (1990) points out that “in administering the school budget, the primary concern is to ensure that the resources achieved by the school system justify the financial outlay” (p 145). Lewis (1962) emphasises that same viewpoint when he states that the economic aim of budgeting is to achieve best use of our resources. Further, Nwankwo (1989) submits:

the school administrator must note that the funds and facilities for the school are limited. Heads must make plans for ensuring continuous supply of those resources. The plans for resource acquisition, use and accounting depend on clear specification of the objectives and programmes of the school, as well as setting up a systematic programme of budgeting, accountability and control (pp 38 – 39)

Training for Financial Administrators

Whitlock (1961) considers financial accounting procedures as “basic to good educational administration” (p 20) and brings about effective financial administration in schools. His reasons are that they form the basis for setting up sound administrative procedures and to inform “the public mind which must understand before it will support” (p.25). The financial accounting procedures, he explains further, form the core to enable business management to service the educational programme by providing controls and safeguards for public money and property.

The need for providing training for financial administrators receives much attention from a number of stakeholders, chiefs and the entire populace. However, the importance attached to financial accounting underscores this crucial need. Harris (1960) discusses the reliability of sound financial accounting in ensuring effective school administration. Harris explains that fiscal reports constitute the media by which information contained in the books of account is made available for “administrative guidance and action” (p 155). To him, a careful systematic accounting of all monies constitutes the first important step in correlating income with expenditure. In his view, the primary aim of financial accounting for public education is “to provide the financial facts necessary for effective administration” (p 165).

Millet (1954) states that because fiscal control is an essential part of the task of management in directing and supervising administrative operations, some phases of the process need the very existence of management at all levels of activity. Consequently, he emphasises that all management officials

responsible for the conduct of administrative operations in some degree require accounting information. He (Millet) accordingly argues that “not only does management require accounting specialists in the group, but also management personnel in general need to understand the basic elements of governmental accounting”(p 230)

Campbell (1957) shares the view that management of expenditures made by a school is another administrative responsibility. Campbell points out that this aspect of administration entails many tasks, such as purchasing, payroll operation, supply management, accounting and reporting, insurance management and keeping a proper inventory. He emphasises that “the adequate performance of each of the tasks requires considerable knowledge and skill” (p 148) and that financial administrators should receive some amount of training in financial management.

The roles and responsibilities of the head of an educational institution in Ghana are spelt out by the Ministry of Education (1968) to reinforce the need for providing training in management accounting for Heads as financial administrators of their schools. The Ministry enjoins Heads of Basic and Senior High Schools in Ghana, upon their appointments, to be responsible for the financial businesses of their various institutions. The Ministry submits, in particular, that the Senior High School Heads are required, among other duties, to exercise supervision over the work of the bursars and other accounting officers while their counterparts at the Basic Level are to keep proper accounting-related records in their schools. Senior High School Heads can provide the required supervision only when proper training in financial managerial skills is provided.

Wilson (1966) observes that some training in the area of School Business Management Accounting is becoming popular for all school administrators. He notes equally that each administrator, regardless of his specialised assignment, is expected to perform certain aspects of the business management functions, and that the administrator needs “some familiarity with accounting and record keeping principles in order to discharge responsibility for internal school funds” (pp 64 – 65).

Notwithstanding this crucial need for school administrators to be equipped with some knowledge in management accounting, Adams and Perkins (1963) observe that “graduates of many schools of education at all levels are going into administration ill-equipped for financial management, although it will be one of their prime responsibilities” (p 13). For this reason, Hill (1960) declares that while it may be said that no fixed set of qualifications or training requirements will guarantee competency or adequately fit a school business administrator for the needs of every school, it should be added that “a professional programme of preparation will provide the greatest assurance of success” (p 30).

School Financial Administration in Ghana

Owusu (1993) holds the opinion that after identifying the possible sources of funds, a school head, as financial planner, has to draw up a plan for securing and expending the resources. He argues that to make the planning worthy of emulation in Ghana, both government directives and views of government officials should support and strengthen the need for involving school personnel in the financial administration of their schools as a means of

ensuring efficiency and accountability. In another situation, some directives by both the Ministry of Education (1968) and the Ghana Education Service (1979) maintain the need for the involvement of the Board of Governors in financial administration of their respective schools.

Sekyere (2008) argues that the head of an institution is responsible to the Minister of Education through the Board of Governors for the financial business of that institution. Sekyere submits that “Heads of schools are responsible to the Board for the expenditure of the funds of the institution and present the account of such expenditure to the Board” (p.36).

Education Agenda (2006) states that the directive on the concept of finance committees provides more participation in the financial administration of schools by personnel representing various divisions of the school system as portrayed by the membership of the committee, comprising the head, the bursar, a PTA representative, two representatives each of the academic staff and any identifiable group in the community, presumably selected from the District Assembly.

The Director-General of the Ghana Education Service (GES) (1986) directs that financial committees shall be responsible to the Board of Governors and report frequently to the Boards. The report of the committees shall be copied to the Regional Director who shall bring to the notice of the Director “any matter of concern and collated reports”. (p 4)

During former PNDC Government’s era, it was a government directive that the workplace Committee for the Defence of the Revolution (CDR) including school CDRs should keep under surveillance the financial administration of their organisations and institutions. A typical support can be

drawn from an official letter issued by the Cape Coast District Secretariat of the CDR (1986) entitled: “RE: Measures to check Financial Administrative and Contractual Malpractices at workplaces” which states:

Heads of departments, institutions and corporations
are to make sure that the CDRs in their workplaces
have CDR official stamps which they will use to
certify all payment vouchers and contract agreements
before payment or implementation (p.1).

Several government officials in Ghana share the view that school financial administration should be made open to all sections of the school system in order to enhance efficiency, accountability and transparency in the use of financial resources in the schools. Reviewed below are some of the prominent official views.

The Ghana Education Service (GES) in 1979, in a report on “Fraudulent Deals in Schools”, formed a Task Force to tackle the problem of student unrest resulting from embezzlement of funds which had become a common feature in schools and colleges in the country with the view to prescribing measures to prevent future occurrences. The Task Force headed by the then Deputy Minister of Education, Culture and Sports, toured selected institutions and interacted with both staff and students on the issue of embezzlement. In one of the activities of the Task Force on its tour in the Brong–Ahafo Region, the Deputy Minister was reported to have stated that the Ghana Government was running an open administration and requested that such openness should permeate all our national life and establishments so as to eradicate financial malfeasance in our schools and communities.

Based on the findings of the report issued by the Brong–Ahafo Regional Office of the GES (1980), the Minister accordingly advised school authorities to open their administration to “the scrutiny of both staff and students” for fraudulent deals in our schools to be exposed and challenged. In the same vein, the Ashanti Regional Office of the GES (1980) expressed the need to make open financial administration a policy which was highlighted in the report of the task force on its tour in the region as contained in its recommendations.

A Committee of Enquiry formed by GES (1982) made a similar call for open school financial administration. In the Committee’s Report enquiry was made into Students’ Demonstration in a Public Senior High School in the Brong–Ahafo Region. The Director–General declared that it was evident from findings of the committee that there was a break–down of communication on school finances in relation to poor feeding and there was no flow of information from the head to the students and vice versa.

The “Education Agenda” (2007) states that to dispel any suspicions in the use of school funds by the school authorities, the heads have to improve upon the channels of communication between themselves, the staff and the students by giving relevant information on pertinent financial issues to them and ensure the effective functioning of the Student Representative Council (SRC), the active involvement of teachers and the Board of Governors in financial matters in the school.

Ahwoi (1986), on the impact of the alleged frauds in the Ghana Education Sector emphasised that it had been momentous, demanding tremendous efforts to remedy the harm done to the system of education in the

country. He enumerated the following as some of the evil effects of corruption in the Education Service: falling standards at all levels of education, poor feeding and over-crowding in boarding institutions and frustration of qualified and dedicated teachers. With respect to solutions to the problem of financial mismanagement in the education sector Ahwoi contends that this must be viewed “within the larger context of financial mismanagement” (p 1) in the entire Ghanaian economy. He makes some practical and significant recommendations, some of which are outlined below:

- a. Government financial control measures should be streamlined.
- b. Positive education programmes should be drawn up for all academic staff and administrators, especially heads to make them conversant with basic procedures in government financial administration so as to enable them supervise and monitor the finances of the institutions.

Summary

The review of literature raises a number of aspects that are vital to Financial Administration in schools. Four such views could be emphasised.

One important issue raised by writers is the need for sound financial management which results in efficient utilization of resources that brings about the development of the school. Owusu (1998), referring to the Commonwealth Secretariat (1993), strongly raises this view while Sekyere (2008) supports the assertion that the head of an institution is a School Planner and Finance Manager. They state generally that sound financial management

results in efficient utilisation of resources and which succeeds in bringing about the development of the schools.

Another view raised by writers like McWilliams (1962), Graham (1974), Davis (1981) and Asiedu-Akrofi (1978) concerns itself with Communication in Participation. The writers point out that employee participation in Financial Administration is of great importance and that the inclusion of employees in the decision- making process of any organisation is an excellent potential for teamwork.

Other writers such as Asiedu-Akrofi (1978) Millet (1954), Adesina (1990) and Arko-Boham (2001) hold the view that the heads must be familiar with the right approach to the preparation of budget estimates. To this end they submit that some heads are very ignorant about the concept of the budget. As a result, Owusu (1998) discusses budget preparation and sums it up in his theory, "The Journey of the Budget" which deals with the preparation and routing of the budget. He (Owusu) cites the upward and downward trends of movement of the budget. That is, the budget travels up and comes back to the school in the same process.

Further, some writers like Whitlock (1961), Harris (1960), Millet (1954), Campbell (1977) and Wilson (1966) share the view that management of expenditure is an administrative responsibility. To them, a careful and systematic accounting of all monies constitutes the first step in correlating income with expenditure. These writers hold the view that the whole process of budget execution is described as "fiscal control". In the light of this, Owusu (1993) submits that sound financial management depends on a responsible and

effective School Head. This reflects that the ideologies of the writers give prove to fiscal control as enshrined in their submissions.

In sum, the review of the literature expresses some issues that are very vital in Financial Administration as writers submit that sound financial management results in efficient utilization of resources which brings about development in schools.

CHAPTER THREE

METHODOLOGY

This chapter describes the Methodology employed in carrying out the study. Aspects treated include Research Design, the Target Population, Sample Size and Sampling Procedure, Instruments for Data Collection, Pre-Testing of Instruments, Data Collection Procedure and Data Analysis Plan.

Research Design

The research design adopted for this research is a descriptive survey; the primary focus is on the role of heads in financial administration in schools. The descriptive survey is adopted because it is an appropriate design for conducting the investigation. This is because the method helps to deal essentially with questions concerning what existed, with respect to variables of prevailing conditions in a situation (Aryl, Jacobs & Asgher, 1994). This descriptive survey is an examination of opinions and behaviour made by asking people questions for fact-finding.

The use of descriptive survey entails some weaknesses which should not be overlooked. For example, the validity of responses cannot be fully relied on. Some respondents may, in some cases, attempt to hide some very important information needed to enrich the study. There could be difficulty in discovering some shortfalls in the design, if respondents fail to open up to the researcher. Knowing the weaknesses, the researcher has to make follow-up visits to some respondents for their responses to the questionnaire.

In spite of the problems, the descriptive survey is considered useful for the research because the design does not require the services of a specialist. It is simple and also easy to use to produce results. Respondents freely respond to the questions from their own point of view.

Population

The area selected for the study is in the Kumasi Metropolis in the Ashanti Region of Ghana. The area, Kumasi, is characterized with numerous educational institutions worth studying in the region to produce effective results for the research.

The research covers all the 18 Public Boarding Senior High Schools in the Metropolis. With the population, 10 identifiable categories of school personnel were involved in the study.

Below are the categories of persons for the study.

1. Heads of Public Boarding Schools in the Metropolis
2. Assistants Heads of the Schools selected from the Metropolis
3. Senior Housemasters/mistresses of the Schools.
4. Departmental Heads of the Schools.
5. Bursars of the Schools.
6. Domestic Bursars of the Schools in the study.
7. Board of Governors representing various stakeholders.
8. S.R.C. Executive Members of the Schools.
9. P.T.A: Executive Members of the Schools.
10. Kumasi Metropolitan Assembly: K.M.A committee on Education.

Sample

Out of the target population of 18 Public Boarding Schools with large numbers of teaching and non-teaching personnel as well as Board members and other stakeholders of education, the researcher scaled the sample size to eight schools and 10 categories of personnel in each school. The sample consists of three Boys' Schools, two Girls' Schools and three Mixed Schools.

The sample for the study in its elaborate composition involves eight Heads, eight Bursars, eight Domestic Bursars, 16 Assistant Heads, eight Senior Housemasters and 24 Departmental Heads. Others are eight members of Board of Governors, eight School Representative Council (SRC) Members, eight Parent-Teacher Association (P.T.A) Representatives and eight Representatives of Kumasi Metropolitan Assembly (K.M.A) Committee on Education. This makes a total of 104 respondents.

The 10 categories of personnel made up of 104 respondents involved in the sample for the study are shown in Table 1.

Table 1: Composition of the Sample for the Study.

Ten Categories of School Personnel	Schools Involved in the Study								Respondents	%
	i	ii	iii	iv	v	vi	vii	viii		
Heads	1	1	1	1	1	1	1	1	8	7.4
Assistant Heads	2	2	2	2	2	2	2	2	16	15.0
Senior H/masters / mistresses	1	1	1	1	1	1	1	1	8	7.4
Departmental Heads	3	3	3	3	3	3	3	3	24	22.2
Bursars	1	1	1	1	1	1	1	1	8	7.4
Domestic Bursars	1	1	1	1	1	1	1	1	8	7.4

(Table 1 contd)

Board Members	1	1	1	1	1	1	1	1	8	7.4
PTA Executives	1	1	1	1	1	1	1	1	8	7.4
SRC Executives	1	1	1	1	1	1	1	1	8	7.4
KMA Committee on Educ.	1	1	1	1	1	1	1	1	8	7.4
Total	13	13	13	13	13	13	13	13	104	100

Sampling Technique

Sampling is the process of selecting units from a population so that by studying the sample one may fairly generalise the results as the characteristics of the population from which the sample is chosen.

In order to get the needed respondents, purposive and simple random sampling procedures were employed. The researcher randomly selected categories of school personnel for the study through simple balloting. However, some members of the schools were purposively selected. Each of the eight schools has a Head, Bursar and a Domestic Bursar. All these categories of people were required for the study and so were purposively sampled. The other personnel of the schools representing the Assistant Headmasters/mistresses, Housemasters/ mistresses, Board Members, SRC and KMA Representatives were randomly selected for membership through simple balloting.

To come by the simple random sampling technique in selecting three Heads of Department to become members of the study, in school one, pieces of paper were cut and numbered up to 7, representing Heads of Department in

the school. Heads of Department who chanced to pick numbers 1 to 3 became members of the study. This sampling procedure was repeated alternatively in all the eight schools to select 24 Heads of Department for the research.

Selection of respondents for the other categories of personnel in each of the schools was pursued through the same approach, where prospective respondents picked the folded papers at random to be included in the study. Hence a sample of 104 respondents was selected from the ten categories of persons from the eight schools in the Kumasi Metropolis.

Instruments for Data Collection

In order to arrive at justifiable findings worthy of the problems being researched into, the researcher resorted to the use of questionnaire backed by direct interviews for the heads and documentary study from financial records.

i. Questionnaire for the study had in all 50 items which were mainly closed-ended for the categories of respondents.

ii. Interview Guide was used for the Heads as a result of their tight schedules to solicit information.

iii. Documentary Sources was also explored to determine how those sources would guide the heads in their financial administration.

Questionnaire

Some important issues captured in the construction of the items in the questionnaire include the following;

1. The demographic data on respondents such as age, sex, highest educational qualifications, rank or status and experiences in the schools under study;

- 2 The role of School Heads in respect of effective financial management;
3. Involvement of other stakeholders and school personnel in the financial administration of Heads of institutions;
- 4 The extent of communication on financial administration in schools and
- 5 Financial qualifications of Heads of Senior High Schools.

Most of the questions in the questionnaire had columns captioned Excellent, Very Good, Good, Adequate, In-adequate, Little, Very little and Not at all, demanding only a tick (√) to ascertain the extent of respondents' views on the questions. Some questions demanded "Yes" or "No" responses, while others have, "to a very great extent; to a great extent, to some extent, to little extent and not at all".

Interview

In order to survey the impact of the role of heads in financial administration in Public Senior High Schools, the use of interviews was introduced for the eight heads of the schools selected for the study, as their tight schedules would not permit them to respond to the questionnaire items

An in-depth interview was undertaken with a representative cross section of the heads. This helped to review variables to be tested empirically on the heads, which helped in providing effective responses to the interviews. The interviews helped to come by facts about other in-service training heads had attended; apart from the administrative roles about which heads had knowledge. The interviews gave more control over obtained data since it was more difficult for the respondents not to respond at all, but had the ability to

provide clear answers by the researcher probing further into matters that emerged in the course of the interviews.

The eight heads were put into four groups, where a group was met for four days and this took the researcher 16 days to complete the exercise. The respondents appreciated the manner in which the interview was conducted. However, the problem that propped up was cost of money and time.

Documentary Sources

This survey was to visit the financial records of the Heads of Senior High Schools in the Kumasi Metropolis selected for the study to support data from interviews and answers to questionnaire. For reliable and confidential financial reasons, it was not possible for the researcher to visit the financial records of the schools. However, the fee structure for students was visited. The findings revealed that final year students, in all the schools visited, paid fees to cover second and third terms of the academic year, while the first and second year students paid fees on terminal basis.

Another source revealed that admission fees paid by applicants who sought admission into form one but failed to report when schools reopened; the fees paid were not refundable.

Pre-Testing of Instruments

After the construction of the questionnaire, which was based on the research objective, a copy each was given to three colleague teachers to read through for their comments. They offered certain relevant criticisms and

suggestions most of which were adopted for the necessary corrections and insertions. This formed the first part of the pre-testing of the questionnaire.

To test its validity and reliability and, in fact, to achieve the objectives of the study, the questionnaire was pre-tested on one school in Kumasi not selected for the study. The school which was selected for the Pre- testing of instruments for the study was coded as school “A”.

Here too, 10 categories of respondents were selected for the pre-testing. The idea was to solicit the views of respondents to validate the questionnaire items. All the respondents provided data on Background Information, Financial Qualifications and Obligations of Heads as Financial Administrators.

The statistics of the respondents from the 10 categories of respondents stood as follows: a Head, Bursar, Domestic Bursar, Board Members, a Senior Housemaster/Mistress, SRC and KMA Representatives. Others included two PTA members, two Assistant Housemasters, and three Heads of Departments.

The pre-testing of the instrument was to determine whether the questionnaire items needed review from the views of the respondents or just to correct certain parts which respondents could not understand. Respondents, however, answered the questions with ease. Only a few corrections and changes were made as regards the use of initial capitals and structure of some questions.

Respondents’ answers and comments on the questionnaire items were very encouraging and good for the purpose of the research and that gave the researcher the courage to administer the questionnaire for the study area.

Data Collection Procedure

The Data Collection Procedure required more time than was envisaged during the research design. Letters from the Institute of Educational Planning and Administration (IEPA), University of Cape Coast were shown to the heads of the schools concerned each time the researcher visited the schools to officially obtain permission to visit the respondents and to carry out discussions on the questionnaire. The study involved self-administered questionnaire, where copies were given to and collected from the respondents personally by the researcher.

Copies of the questionnaire were distributed to respondents who had already been sampled through simple random technique. The researcher found it necessary to explain questions which respondents found very difficult to understand and respond. This process helped a great deal.

The researcher made sure that copies of the questionnaire reached all respondents in good time, and what is more, established cordial and positive relations with, and encouraged respondents to, faithfully treat the questionnaire with the attention that it required. Further, mailing copies of the questionnaire to respondents could not be relied upon whole-heartedly, as some of the respondents could not easily be reached by post. This called for frequent and consistent trips by the researcher before the questionnaire could be retrieved from some particular respondents.

Despite the numerous challenges, the researcher worked untiringly to obtain the needed data, relatively at a high cost in terms of money and time. The return rate was 100%.

Data Analysis Plan

The responses to the questionnaire for heads and their assistants, heads of departments, bursars, stakeholders, and students' representative council, and observations made, were duly organised and analysed in line with the research questions for which the instruments were designed. Closed ended questions were coded and the responses grouped and analysed.

The analysis of the data was done using the statistical package for Social Science Programme (SPSS) to produce the frequencies and percentages. The results that came out were described.

Majority of the responses on the items were accepted as representing the general view expressed by the respondents on particular items. The statistical approach used in analysing the observational data included tables, figures and percentages representing responses from respondents selected for the study.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

This chapter presents and analyses the data gathered from the field of study. For the purpose of analysis, the chapter has been divided into three sections. The first section examines the demographic constituents of respondents selected for the study in the eight Senior High Schools in the Kumasi Metropolis. The questionnaire in this section covers variables such as gender, age, academic qualifications and ranks of respondents.

Section two takes a critical look at the financial obligation of the Head. Items presented for analysis and discussion include the extent to which the heads involve the Assistant Heads, Housemasters, Heads of Department, Bursars, Stakeholders and SRC in Financial Administration, Level of Communication and Participation

The third section analyses measures to improve financial management to bring about desirable change in the heads' financial management and administration in schools.

Demographic Constituents of Respondents

In a field of study of this kind, it is very important to understand the background of the respondents, so as to justify the eligibility of their responses to the questionnaire. An established knowledge on gender, age and academic qualification of respondents would provide a significant idea of their level of maturity, experience and the quality of knowledge to enable them respond to the questionnaire.

Gender of the Respondents,

The Gender of Respondents would help assess the extent to which gender differences can influence views of respondents on the role of heads in financial administration in Public Boarding Senior High Schools within the Kumasi Metropolis. The detailed information is shown in Table 2 which tries to explain gender parity in the study.

Table 2

Gender of Respondents

Gender	Number	Percentage
Male	74	71.2
Female	30	28.8
Total	104	100.0

Table 2 reveals that majority of the respondents, 74 out of 104, representing 71.2%, are males, while 30 female respondents representing 28.8% are netted for the study. This shows that male respondents are in the majority.

Thus, the relevance of the analysis on the demographic characteristics favoured male respondents in lieu of their predominance in Senior High Schools in the Kumasi Metropolis. This contravenes the assertion of Amoako (1986) that Basic Schools in Urban Centres in Ghana are predominantly staffed with females whose husbands usually happen to be Senior Officials working in these centres.

From the data it can conveniently be asserted that the study is being characterised by the views of mainly male respondents.

Age of Respondents

Age becomes relevant as it is considered to be one of the key indicators of maturity. It is therefore necessary for the researcher to assess the age group of respondents in order to understand the level of maturity of those who are involved in answering the questionnaire regarding the role of heads in financial management in the Kumasi Metropolitan Senior High Schools. The details are shown in Table 3.

Table 3

Ages of Respondents			
Years	20 – 39	40 and above	Total
Number	40	64	104
Percentage	38.5	61.5	100.0

Table 3 shows that the respondents are generally adults. A larger proportion of 64 respondents, representing 61.5% have attained 40 years and above, which reflects the level of maturity in their responses. Using age as a determining factor of experience the responses of majority of them are considered valid and reliable for the purpose of the study.

Years of Respondents' Association with School

The researcher considered it appropriate to delve into years of respondents' association with their respective schools so as to ascertain the

reliability of the responses to the questionnaire. Length of their association would provide a fair idea in school finances in relation to the answers they provide. Table 4 provides the details.

Table 4: Years of Respondents' Association with Schools

Years	2 – 5	6 and above	Not stated	Total
Number of Respondents	43	60	1	104
Percentage	41.3	57.7	1.0	100.0

Table 4 reveals that majority of the respondents, 60 out of 104, representing 57.7%, have been with their respective schools for six years or more. This shows that most of them have associated themselves with the schools for a meaningful length of time and it could be presumed that they have sufficient knowledge as to whether the heads discuss the financial information with staff or not. Surprisingly, one person, representing approximately 1.0% of the respondents could not, probably did not want to, state the number of years of his association with the school.

Qualifications of Teacher Respondents

As the study involved different categories of respondents, it became relevant to ascertain the academic qualifications of respondents who fall within the teaching personnel. The results of the investigations are recorded in Table 5.

Table 5: Qualifications of Teacher Respondents

Qualification	Masters	PGCE	Bed	Diploma	Specialist	Others	Total
Number	11	9	28	11	0	1	60
Percentage	18.3	15.0	46.7	18.3	0	1.7	100

Table 5 reveals that a reasonable number of the teacher respondents, 28 out of 60 respondents representing 46.7%, possess a Bachelor's Degree from the various Universities of Ghana. Eleven each of the respondents, representing 18.3%, stated their possession of Master's Degree and Diploma Certificate. Nine respondents representing 15.0% possess Post Graduate Certificate in Education, while one respondent representing 1.7% did not state his qualification. Interestingly, none of the teachers selected for the study in the Public Senior High Schools stated having possession of any specialist qualification.

Ranks of Teacher Respondents

Within the GES set up, professional rank is of great importance as it often determines the professionalism and skills to be applied as regards effective financial management in schools. Rank helps to ascertain the experience level of a teacher and a decisive feature in assessing finances of a school. The researcher in this direction examined professional ranks of teacher respondents. Table 6 provides the results.

Table 6: GES Rank of Respondent Teaching Personnel

Ranks	D.D	AD	P/S	S/S	Not Stated	Total
Number	6	36	10	5	3	60
Percentage	10.0	60.0	16.7	8.3	5.0	100.0

Table 6 reveals that 95.0% of the teacher respondents stated their ranks, while three teacher respondents, representing 5.0% did not. Six out of the 60 teacher respondents, representing 10.0%, possess Deputy Director Rank, while 36 teacher respondents fall within the Assistant Director Rank. The high ranks explain respondents' ability and experience to deal effectively with financial management of their respective schools.

Qualifications of Heads and Bursars of Public Senior High

Schools in the Kumasi Metropolis in Financial Administration

The researcher delved into the analysis of the qualifications of Heads and Bursars of Senior High Schools in the Kumasi Metropolis in the Financial Administration. The issue here is an attempt to answer Research Question One, which tries to find out the level of financial qualifications of Heads and Bursars of Senior High Schools. Detailed information is provided in Tables 7 and 8.

Table 7

Qualifications of Heads of Public Senior High Schools in Financial Administration

Qualification	Doctorate(PhD)	Masters' Degree	Bachelors' Degree
Number of Heads	0	5	3
Percentages	0	62.5	37.5

Table 7 reveals that majority of the heads; five out of eight, representing 62.5%, studied Financial Administration when they were pursuing their Master's degree in Educational Administration. Their level of knowledge will help them to manage their school finances effectively. It is interesting to note that heads of senior high schools have plans to up-grade themselves academically for efficient financial management in schools. .

With the findings of 62.5% heads with knowledge in Masters' Degree in Educational Administration, their ability to adopt the right approach to financial management could be assured

Qualifications in Financial Administration and Ranks of Bursar Respondents

A follow-up study to answer Research Question One is the level of financial qualifications and ranks of bursar respondents who are technical financial advisers to the heads in financial management. The findings are shown in Table 8.

Table 8: Qualifications in Financial Administration and Ranks of Bursars

Qualification	No of Bursars	%	Ranks	No of Bursars	%
A.I.A.	4	50.0	Principal Acct.	3	37.5
C.A (Inter)	2	25.0	Senior Acct.	2	25.0
HND	1	12.5	Accountant	2	25.0
RSA (Inter)	1	12.5	Asst. Accountant	1	12.5
TOTAL	8	100.0	TOTAL	8	100.0

Table 8 depicts a true reflection of professionalism as all the bursar respondents had qualifications in Accounting. Out of the eight bursars, four had the Association of International Accountant (A.I.A.) Intermediate Certificate, two had Chartered Accountant (C.A.) Intermediate Certificate and one each possessed Royal Society of Arts (R.S.A.) Intermediate Certificate and Higher National Diploma (HND) in accounting respectively.

Further, Table 8 reveals that three of the eight bursars had attained Principal Accountant Rank, the grade generally required of bursars of senior high institutions (Director General, GES 1984) and this puts the bursars on a high pedestal for efficient financial administration. Thus, judging from their ranks and qualifications the bursars are expected to exercise meaningful financial management in their schools. The analyses of Tables 7 and 8 indicate that the heads and the bursars of the schools in the Kumasi Metropolis possess

the requisite qualifications in financial operations. This finding answers Research Question One.

Level of Participation in Financial Administration

In analysing the Level of Participation, that is, trying to find out whether heads involve stakeholders in financial administration, an effort is being made to answer Research Question Two which tries to determine the extent to which respondents effectively participate in the heads' financial administration. The details are recorded in Table 9

Table 9:

Level of Participation of Respondents in Financial Administration

Category of Respondents	To a very great extent	To a great extent	To some extent	To a very little extent	Not at all
Asst. Heads	10(62.5)	4(25.0)	2(12.)	0(0.0)	0(0.0)
Heads of Dept	.20 (83.6)	2(8.2)	2(8.2)	0(0.0)	0(0.0)
Budget C'ttee	3(75.0)	0(0-0)	1(25.0)	0(0.0)	0(0.0)

(Figures in parenthesis are in percentages)

Table 9 presents a reasonable majority of 33 out of the 44 categories of respondents listed in the Table, representing 75.0%, who recorded “to a very great extent” to show the level of participation heads allow these respondents in budget preparation. As Davis (1981) stipulates, “the act of participation by itself provides efficient leadership for a favourable team spirit that encourages better performance” (p.151). The results put heads' preparedness to allow

respondents' participation to a very high pedestal. This again shows the level of transparency in heads' financial administration in their respective schools. The observation that a reasonable majority participate in the budget preparation answers the Research Question Two.

Heads' Communication of School Financial Information

This aspect attempts to answer Research Question Three which tries to determine how far the heads of the schools involved in the study, communicate financial information to stakeholders. This aspect is important since a favourable climate of any human institution of learning depends on the ability of the head to share information with teachers and other stakeholders in decision-making process at appropriate time. This process of information sharing is facilitated, especially, at the level of staff meeting, delegation of duties and responsibilities and heads' willingness to share financial information with their stakeholders for sound financial management.

Communication on school finances is specifically handled on four separate platforms:

- a) Budget Preparation
- b) Approved Estimates
- c) Boarding Subsidy
- d) Audit Reports

The findings are recorded in Tables 10, 11 and 12.

Table 10:**Level of Communication of Teacher Respondents on Financial Information**

Category of Respondents	Number	Budget Preparation	Approved Estimates	Boarding Subsidy	Audit Reports
Asst. Headmaster	16	15(93.8)	14(87.5)	16(100)	10(62.5)
Dept'al Headmaster	24	24(100)	20(83.3)	20(83.3)	22(91.7)
Snr.H/Master	8	8(100)	6(76.0)	7(87.5)	3(37.5)

(Figures in Parenthesis are in percentages)

Table 10 analyzes the extent to which each identified category of teacher respondent has access to information on financial documents in their respective schools. Fifteen teacher respondents representing 93.8%, scored in favour of budget preparation as having knowledge of what goes into school budget. Interestingly 16 teacher respondents, representing 100%, scored in favour of having information on Boarding Subsidy the government pays for students. Departmental Heads and Senior Housemasters scored 100% in favour of participating in budget preparation. These scores reveal that they have adequate information on the budget preparation, which is highly recommendable of heads' preparedness to communicate financial information

to staff for a healthy financial administration. The information provided in the analysis that handles the levels of heads' communication of financial information to teacher respondents answers Research Question Three.

Table 11

Level of Communication of School Financial Information to Bursars and Domestic Bursars

Category of Respondents	No	Budget Preparation	Approved Estimates	Boarding Subsidy	Audit Reports
Bursars	8	8 (100)	8 (100)	8 (100)	8 (100)
Domestic Bursars	8	8 (100)	8 (100)	8 (100)	0 (0.0)

(Figures in parenthesis are in percentages)

Table 11 reveals the extent to which heads communicate financial information to bursar and domestic bursar respondents. An effort at this stage to synthesize the data in Table 11 portrayed a 100% score by bursar respondents in all the items. The data revealed heads' preparedness to be transparent to the bursars in their respective schools in financial matters. It is however surprising to note from the table that domestic bursars were not in any way exposed to audit reports in their respective schools.

It is worth-noting that the Level of Communication (LOC) from heads to bursar respondents in all the schools visited revealed 100% score in all the items. This is considered to be appreciated as regards the role of bursars who are considered as technical advisors to school heads in financial administration. The scores also portray the degree at which heads of

institutions work closely with bursars and domestic bursars in vital financial matters.

Further the study on communication of school financial information brought into focus the proportion of stakeholder respondents who receive information on school finances from the heads. The results of the study are recorded in table 12.

Table 12

Level of Communication of School Financial Information to Stakeholders

Category of Respondents	Budget Preparation	Approved Estimates	Total Expenditure	Audit Reports
Board Members	7(87.5)	8(100)	8(100)	8(100)
PTA Representatives	0(0.0)	10(83.3)	7(58.3)	0(0.0)
KMA Representatives	8(100)	8(100)	8(100)	4(50.0)
SRC Representatives	8(100)	7(87.5)	6(75.0)	0(0.0)

(Figures in parentheses are in percentage).

Table 12 provides thorough analysis of the proportion of stakeholder respondents who receive school financial information from Heads on Budget Preparation, Approved Estimates, Total Expenditure and Audit Queries for the Schools.

Seven out of the eight board respondents, representing 87.5% stated having information budget preparation, while in the remaining three items they scored 100% in each case to show their level of financial information of the schools. The 100% score in each of the items marked for the study reveals total transparency on the part of school heads to all categories of respondents for effective financial management in the schools.

Surprisingly the 0% scores each for PTA and SRC Representatives show that they do not have any information on School Audit Queries.

Financial Obligation of School Heads

The researcher delved into the financial functions of school heads which aspect attempts to answer Research Question Four. Research Question four tries to find out the roles of heads in school finances. The heads' financial obligations were obtained through interview. The detailed information is provided in Table 13.

Table 13 Financial Obligation of School Heads

Item	To a very great extent	To a great extent	To some extent	Very little extent
Regular financial meeting	100(96.2)	4(3.8)	0(0.0)	0(0.0)
Staff participation in Fin. Decision	104(100)	0(0.0)	0(0.0)	0(0.0)
Issuing receipt vouchers	100(96.2)	2(1.9)	2(1.9)	0(0.0)
Promoting healthy fin. atmosphere	100(92.6)	2(1.9)	2(1.9)	0(0.0)
Accepting constructive criticisms	100(92.6)	4(3.8)	0(0.0)	0(0.0)

(Figures in parenthesis are in percentages)

Table 13 reveals that 100 out of the 104 prospective respondents, representing 96.2%, recorded “to a very great extent” to show the extent to which heads of the schools show committed in holding regular financial meeting with the staff. None of the 104 respondents scored zero percent for this item. This record shows the transparent nature heads perform financial functions in the schools. The table further reveals that the 104 respondents expressed concern to show their involvement in financial decision making

process in their respective schools for effective financial management. By extension, heads are committed to demonstrate an all involving financial dispensation in the schools for efficient financial performance.

On the aspect of issuing receipt vouchers in financial transactions in the schools, respondents appreciated the efforts of the heads. Out of the 104 respondents, 100 representing 96.2 percent scored “to a very great extent” to demonstrate effective financial function of school heads.

The observations made above that the heads hold regular financial meeting, allow staff financial participation, issue receipt vouchers and accept constructive criticisms provide an answer to Research Question Four.

Attempts to Improve Financial Management in Schools

Here the study attempts to answer Research Question Five, which tries to examine the extent heads attempt to improve financial management in schools. The researcher, realizing the importance of effective financial management in schools, delved into the level of alleged embezzlement of school funds and sought respondents’ views on heads’ attempt to correct misconceptions of embezzlement. Tables 14 and 15 have the details.

Numbers 5 to 1 in the table indicate: To a very large extent, to a large extent, to some extent, to a little extend and to no extent.

Table 14**Attempts by Heads to Improve Financial Management in Schools**

Items	Scale				
	5	4	3	2	1
Keeps accurate accounts	100(96.2)	2(1.9)	2(1.9)	0(0.0)	0(0.0)
Keeps valued books	100(96.2)	0(0.0)	4(3.8)	0(0.0)	0(0.0)
Delegates financial roles	52(50.0)	26(25.0)	26(25.0)	0(0.0)	0(0.0)
Monitors cash flow	100(96.2)	4(3.8)	0(0.0)	0(0.0)	0(0.0)
Uses group technique	80(77.0)	20(19.2)	4(3.8)	0(0.0)	0(0.0)
Resorts to ways and means	104(100.0)	0(0.0)	0(0.0)	0(0.0)	0(0.0)

(Figures in parenthesis are in percentages).

Table 14 portrays that four out of the six items representing 66.7%, virtually recorded 96% and above “to a very large extent” to show heads’ desire to improve financial management in public senior high schools in the Kumasi Metropolis. These items include keeping accurate accounts, valued books and the act of monitoring cash flow in the school system. What is special about the table is that all the 104 respondents scored a high degree on the scale to demonstrate heads ability in resorting to “ways and means” in difficult financial situation to safe the situation.

However, the table presents 77.0% of the respondents indicating the extent to which heads open up for group involvement and by assigning financial roles to teachers in various groups to bring about efficient financial performance.

Table 15

Attempts to Correct Misconceptions of Embezzlement

Data	To a very Large extent	To a large extent	to some extent	To little extent	To no extent
Alleged misconceptions	90(86.5)	6(5.8)	6(5.8)	0(0.0)	2(1.9)
Measures to correct Misconceptions	100(96.2)	2(1.9)	2(1.9)	0(0.0)	0(0.0)

(Figures in parenthesis are in percentages).

Table 15 portrays that 90 out of 104 respondents, representing 86.5 % stated “to a very large extent” on the scale to show the level of allegations of embezzlement against heads on school finances. Six respondents representing 5.8 % each stated “to a large extent” and “to some extent” respectively to show the level of allegations of misconceptions of embezzlements. Two respondents, representing 1.9 % recorded “to no extent” showing lack of information to the allegations.

Table 15 further reveals that 100 out of 104 respondents, representing 96.2 % stated “to a very large extent” to show heads’ attempt to correct misconceptions of embezzlement. This by extension indicates heads’ readiness to correct all forms of misconceptions of embezzlement of school funds.

This supports the view of Millet (1954) on the significance of financial accounting in the administration of the organisation.

The analysis of Research Question Five shows that heads have the desire to improve financial management in schools by involving stakeholders, management staff and the application of effective managerial skills in financial record keeping, delegation of financial roles, as well as correcting some misconceptions of embezzlement in the minds of stakeholders. These observations provide an answer to Research Question Five.

Heads’ Financial Assessment by G.E.S. Internal Auditors.

The study attempts to answer Research Question Six which tries to find out the degree at which the financial functions of school heads are assessed by G.E.S. Internal Auditors. Detailed information is presented in Table 16.

Table 16

Heads’ Financial Assessment by G.E.S. Internal Auditors

Data	To a very high degree	To a high degree	To some degree	To little degree	To no degree
Periodic auditing of accounts by G.E.S internal auditors	102(98.1)	0(0.0)	0(.0)	0(0.0)	2(1.9)
Responding to audit queries	17(16.3)	0(0.0)	87(83.7)	0(0.0)	0(0.0)

(Figures in parenthesis are in percentages).

Table 16 reveals that 102 respondents, representing 98.1 %, stated “to a very high degree” which explains the commitment level of heads to call for periodic auditing of accounts by G.E.S Internal Auditors, while two respondents representing 1.9 % could not state their stand.

The table further reveals that a larger percentage of 83.7 stated “to some degree” to show respondents inadequate knowledge of heads response to audit queries. Analysis of Research Question Six indicates that.....

Summary of Findings

The research was conducted to assess the Roles of Heads of Public Boarding Senior High Schools in the Kumasi Metropolis. The purpose was to investigate and establish a system of heads’ financial administration existing in our Public institutions in Ghana. The researcher was also interested in finding out the financial functions of school heads as stated in the research questions, guiding the study.

In pursuance of the achievement of these objectives the researcher designed two sets of questionnaire for the study; one for the respondents and the other, an interview guide, for the heads. After a complete interview, some findings were made which included the transparent nature of heads’ level of communication to and participation of the other respondents in the heads financial management.

The research portrays that all the eight heads possess the experience and qualifications to be appointed heads of schools in the Kumasi Metropolis.

The findings from the study portray some teething issues concerning the extent to which the Heads administer their school finances and how they communicate financial items to the category of respondents in their respective schools. The heads of the schools under study, handle communication of school finances on three separate platforms. These include teacher and stakeholder respondents who receive information on school finances and proportion of heads who disclose financial data to non-teaching staff. Thus,

financial information is discussed at the various levels, within the school system.

In spite of some specific roles of heads, each of them is expected to perform some aspects of business functions and exercise supervisory roles over the work of the accounting clerks and bursars. To this end, the Research Question One is highlighted at this point, as heads need some fundamental principles of accounting and financial administration to effectively discharge the responsibility imposed on them for efficient Internal School Funds .(Millet 1984, Wilson 1966). The absence of some amount of knowledge in financial administration not only create loophole in financial management but also persistent abuses in the preparation of school budgets.

The study reveals that a sizeable proportion of respondents have considerable participation in school financial management. Communication and participation are two vital instruments in school finances for effective leadership which provide excellent potential in building a favourable team spirit for better performance.

Further, the findings of the study reveal the importance of involving school personnel in financial management in schools. Harris (1960), states that periodic auditing is essential for the protection of funds of every institution. Thus, periodic auditing by G.E.S internal auditors provides efficient financial management of school funds. Thus the results of the study provide a healthy participation by both teaching and non-teaching staff, especially the Assistant Heads, Heads of Departments, the Senior House masters/mistresses and the Bursars in budget preparation and its implementation.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Overview

The researcher realized the existence of effective financial management as one unquestionable basic premise for a successful institutional enterprise, such as schools. It is against this vital framework that the researcher planned to research into the roles of heads in financial administration in Public Senior High Boarding Schools in Kumasi so as to determine the extent to which the heads adopt appropriate financial practices.

In pursuance of this objective, eight Public Senior High Boarding Schools in the Kumasi Metropolis were selected for the study with a population of 104. They include eight Headmasters/mistresses, 16 Assistant Headmasters, eight Senior Housemasters and 24 Heads of Department. Others include eight Bursars, eight Domestic Bursars, eight Board Members, eight SRC Representatives, 12 PTA Representatives and eight KMA Committee Members on Education.

The main instrument used by the researcher was questionnaire and it was supported with interviews for collecting data. In all 50 closed - ended items formed the questionnaire for the selected respondents, while five open-ended items were used for the heads' interview.

Copies of the questionnaire were distributed to the sampled respondents, and difficult items were carefully explained. The researcher made persistent trips to retrieve the questionnaire from the respondents.

Summary

The main issues observed from the study include: the effective and efficient dispensation of the role of Heads in financial administration in their respective Public Boarding Senior High Institutions in the Kumasi Metropolis.

It is observed from the study that 72.2% and 27.8% male and female respondents respectively were involved in the study.

The study had a majority of the respondents aged 40 years and above. Sixty-eight out of 104 respondents, representing 62.7% answered the questionnaire.

Available data from the findings on respondents' years of association revealed that 60 out of 104 respondents representing 57.7% had been with their respective schools for more than six years and had adequate knowledge about the schools' finances.

It is evident from the available data that financial administration of schools researched has virtually open financial administration policy. This means that heads of the schools studied open up to their Chief Technical Advisors, the Bursars, and the Supportive Financial Staff.

On the system of openness and all inclusive financial practice, it is observed that heads communicate school finances to both non-teaching and teacher respondents. In this direction, three groups of respondents; the teacher, stakeholder and bursar respondents. The respondents recorded higher percentages to show heads' commitment in disclosing financial standing of the school to them.

The study revealed that all payment vouchers except in the case of payments to a nominee shall be receipted. This is exhibited by the performance of six out of the eight heads who were committed to the use of FAI for efficiency.

The findings revealed that most stakeholders contended that the preparation of school budget estimates should be an all embracing factor of all the technical and the financial advisors. In addition, the responses provided by respondents revealed that the heads of the schools operate open financial policy for a favourable financial climate in the schools. Further, the study revealed that 104 respondents, representing 100%, stated having knowledge on the preparation of school budget estimates.

It is established from the study that 33 out of 44 respondents, representing 75.0% stated “to a very great extent” to show their level of participation in the preparation of the schools’ budget which explains the nature of transparency existing in the schools.

In sum, the study reveals that six out of the eight heads exhibited effective supervisory roles over both teaching and non-teaching staff in the disbursement of funds allocated to their schools.

Conclusions

The research was carried with the view to assessing the Roles of Heads in Financial Administration in Public Boarding Senior High Schools in Kumasi Metropolis. In all eight schools and 10 categories of respondents totalling 104 were used for the study.

Failure on the part of some of the heads to actively involve their supportive financial administrators in their financial management would have negative sentiments about the heads' administration, especially in the preparation and disbursement of schools' budget. This reveals the type of transparency that exists in the schools in the Kumasi Metropolis.

The lapse on the part of the two out of the eight heads who failed to issue receipt vouchers for payments made is an aspect of management failure to adhere to rules and regulations in financial administration.

To conclude, some major issues of the study such as, the level of participation, communication and heads' financial functions exposed respondents to the roles of heads in financial administration in their schools.

Recommendations

As regards the findings, the researcher recommends that possible measures should be instituted by stakeholders of education to reduce some heads' monopoly in financial dispensation to the barest minimum and advise them to operate as others do.

The researcher further recommends that stakeholders in education should ensure an all-involving financial management in our Ghanaian schools, that is, the government, teachers and parents should participate in school financial management.

It is observed from the study that a fractional percentage of 25.0% of the heads failed to acknowledge receipt of payments of bills. This action calls for a critical need of the two heads who are not using the procedures outlined in the Financial and Accounting Instructions (FAI), part VI, section 16(a,b) to

do so. They should be encouraged to adhere to the procedures as stated in FAI for efficient financial performance.

Suggestions for Further Studies

The researcher, considering the responses gathered from the study may, at this point, make the following suggestions for further studies on the research.

a) The
need to find out from another study whether heads observe the FAI in their financial administration..

b) The
need to determine the extent to which heads in the schools in Ghana are transparent in their financial administration.

In sum, the study does not restrict anyone from conducting another research in another part of the country to review the study.

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APPENDICES

Appendix A

QUESTIONNAIRE FOR RESPONDENTS ON THE ROLE OF HEADS IN FINANCIAL ADMINISTRATION IN PUBLIC BOARDING SENIOR HIGH SCHOOLS IN THE KUMASI METROPOLIS.

Introduction

From your own independent and objective point of view, please, supply appropriate answers to the following questions.

Please make a tick (/). All the questions are closed – ended.

Please, respond to each item once only.

Section A

Basic Information about Respondents

1. Gender Male () Female ()
2. Age 30-39 () 40-49 () 50-59 () 60+()
3. Highest Academic Qualification
Diploma () Degree () Master's () Ph D ()
4. Name of highest institution attended.
5. Ranks in GES
ADE 11 () ADE1 () D/D () Director 11 ()

Section B

Financial Qualification of Senior High School Heads and Bursars

Tick the number on the scale to show the extent to which in your opinion, the personal qualities and academic qualifications indicated below, help to make the role of Heads in financial administration effective; that is, indicate the qualities that enable the head to achieve the best possible results in financial management.

Please respond to each item once only.

- Scale**
- 5 – Of very great extent
 - 4 – Of great extent
 - 3 - Of some extent
 - 2 - Of little extent
 - 1 - Of no extent

No.	Qualities and Academic Qualifications	Scale				
		5	4	3	2	1
6	Has a University Degree					
7	Has received Post-graduate training					
8	Has practical approach to financial administrations					
9	Enjoys sound financial principles					
10	Does the head's qualification have bearing on his financial performance?					

11	From your independent point of, how do you rate the job performance of the head?					
12	How does his/her colleagues and stakeholders in education assess his/her work?					
13	What qualification does the bursar possess?					
14	To what degree will you rate the bursar in his job environment?					
15	Does his/her qualification and rank reflect in his/her roles?					
16	Does the bursar have additional qualification?					
17	From your subjective point of view, how does the bursar's qualification bear on his/her job evaluation?					

Section C

Level of Participation of Respondents

Please tick the number on the scale below to show the extent to which the head allows respondents participation in school finances

React to each question once only.

- Scale**
- 5 – To a very great extent
 - 4 – To some great extent
 - 3 – To some extent
 - 2 – Very little extent.
 - 1 – Not at all

No.	Level of Participation of Respondents	Scale				
		5	4	3	2	1
18	To what extent does the head involve Assistant Heads in financial management?					
19	Allows HOD's participation in financial decision making process, i.e. Budgeting, Planning and disbursing of funds.					
20	Using the level of participation as an index to assess transparency, how will you measure the performance of the school head?					

Section D

Level of Communication

Please, tick the box below the scale to show the extent to which the level of communication by the Head promotes dynamic and effective financial management in the school.

Scale

5 – To a very great extent

4 – To some great extent

3 – To some extent

2 – To very little extent

1 – Not at all

No.	Items	Scale				
		5	4	3	2	1
21	Are members of staff informed of the school's budget preparation?					
22	Does the head communicate information on approved estimates to staff?					
23	To what extent does the head inform staff of audit reports?					
24	Are you aware of boarding subsidy paid by the government?					
25	Are the bursar and domestic bursar informed of the school's budget preparation?					
26	Does the head communicate the approved estimates and the boarding subsidy to the bursar and the domestic bursar?					
27	Is the bursar aware of the audit report?					
28	If so, what about domestic bursar?					

Section E

Financial Function of the Senior High School Head

Please, tick the box below the scale to show the extent to which the performance of the Head promotes dynamic financial dispensation in the school.

Scale

5-To a very great extent

4-To some great extent

3-To some extent

2-To very little extent

1-Not at all

No.	Financial Function of the Senior High School Head	SCALE				
		5	4	3	2	1
29	Does the head hold regular financial meeting?					
30	In your own opinion does the head use grants for the intended purpose?					
31	To what extent is the head assessed in issuing receipt vouchers?					
32	To what degree does the head conduct good monetary transactions with others?					
33	In assessing the head, does he/she demonstrate a healthy financial skill?					
34	From your own objective opinion to what level does the head accept constructive criticisms?					
35	How dynamic is the head in solving financial conflicts among groups and individuals?					
36	Does the head have practical approach to financial management?					
37	Does the head strictly adhere to financial					

	rudiments?					
38	To what extent has the head the initiative in raising funds for the school?					

Section F

Attempt to Improve Financial Management

Please, tick the box below the scale to show the extent to which the performance of the Head promotes dynamic financial dispensation in the school.

Scale

5-To a very great extent

4-To some great extent

3-To some extent

2-To very little extent

1-Not at all

No.	Attempt to Improve Financial Management	SCALE				
		5	4	3	2	1
39	Does the head keep accurate accounts?					
40	How will you rate the head?					
41	Does the head keep valued books?					
42	To what extent does the head perform his/her financial roles?					

43	Does the head delegate some financial roles as a way of achieving financial excellence?					
44	How is cash flow monitored in the school?					
45	From your own objective how does the head use group technique in financial administration?					
46	How does the head solve critical financial challenges? Does he/she restore to “ways and means?”					

Section G

Assessing Head’s Financial Management by GES Internal

Auditors

Please, tick the box below the scale to show the extent to which the performance of the Head promotes dynamic financial dispensation in the school.

Scale

5-To a very great extent

4-To some great extent

3-To some extent

2-To very little extent

1-Not at all

No.	Assessing head's financial management by GES internal auditors	SCALE				
		5	4	3	2	1
47	Does the head allow him/herself for periodic auditing by GES internal auditors?					
48	Do the auditors give audit queries?					
49	What does the head do with audit queries? Does he/she respond to the queries?					
50	In your own opinion, why do think the auditors give the queries?					

APPENDIX B

Interview Guide for Heads

Heads Financial Management

Please respond to each question once only.

1. What are some of your sources of funding?
2. How many times do you organize staff meeting to share financial information?
3. Do you hold Board/PTA meeting to render school accounts?
4. Do you have Budget Committee?
What role do they play in school finances?
5. In brief, state how you go about your budget preparation?
6. What contributions does your bursar offer in budget preparation?
7. Do your students (SRC) have any role in your financial administration?
8. 13. If so, kindly state the role.....
9. How often do you invite GES Internal Auditors to audit your accounts?
10. In brief, state how you go about your financial practices, including measures to check financial mismanagement.

Appendix C

GHANA EDUCATION SERVICE

My Ref. No. GES /DG/166/21

HEADQUARTERS

P.O. BOX M. 45

ACCRA

3RD JULY, 1986.

FINANCE COMMITTEES IN SECOND- CYCLE INSTITUTIONS

Reference to your letter dated 3rd July, 1986, your attention is drawn to the decision of Government for the immediate establishment of Finance Committees in all Second-Cycle Institutions.

The Committee shall monitor the disbursement and use of school finances. Its membership shall be as follows:-

1. The Head of the institution, who shall be Chairman.
2. The most Senior Accounting Officer.
3. A representative of the Parent Teacher Association elected at the general meeting of the Parent Teacher Association.
4. Two members of the academic staff elected by the academic staff.
5. Two CDR Representatives.

The Committee shall be responsible to the Board and report frequently to it. The report of the Committee shall be copied to the Regional Director who shall bring to the notice of the Director General any matters of concern and collated reports.

Please ensure that these committees are formed and are functioning.

(Sgd) PROF. J.S DJANGMAH

DIRECTOR-GENERAL

Appendix D

INSTITUTE FOR EDUCATIONAL PLANNING AND ADMINISTRATION.

UNIVERSITY OF CAPE COAST

CAPE COAST

THE REGIONAL DIRECTOR

GHANA EDUCATION SERVICE

KUMASI.

PERMISSION TO CARRY OUT A STUDY INTO THE ROLE OF
FINANCIAL ADMINISTRATION OF HEADS OF BOARDING SENIOR
HIGH SCHOOLS IN KUMASI.

A research has been designed to study on the above subject. The findings of the study may among other things; help educators appreciate some of the roles of Heads in financial administration in Boarding Senior High Schools and contribute to the improvement of financial administration in on schools.

Cognizance has been taken of the current wave of tension in the Senior High Schools in the Country. Therefore the study will not involve itself in any way in the examination of the books of accounts of the schools to be covered in the study. Also all information about any school shall be treated as confidential.

Your consideration to grant the permission for the study to be undertaken in the schools in your region will be very much appreciated and acknowledged.

Yours faithfully

(GODFRED KING BOACHIE)

Appendix E

GHANA EDUCATION SERVICE

REF: NO. GES/ ASH/351/XXVI/A/180

REGIONAL EDUCATION OFFICE

P.O BOX 1906

KUMASI

7TH AUGUST 2004

PERMISSION TO STUDY THE ROLE OF HEADS IN FINANCIAL
ADMINISTRATION IN BOARDING SENIOR HIGH SCHOOLS IN
KUMASI

MR. GODFRED KING BOACHIE M.ED. PART II STUDENT

1. I have the pleasure to refer to your letter on the above and wish to inform you that permission has been granted to Mr. Godfred King Boachie M.Ed. part II student to carry out studies into the Role of Heads in Financial Administration in Public Senior High Schools in Kumasi.

2. By this note, of permission Heads of Boarding Schools in Kumasi are informed of Mr. Boachie's research and advised to offer him their ready Co-operation.

3. Mr. Boachie is requested to note that the study will not involve in any way examination of the books of accounts of the institutions and that any information about any school should be treated confidentially.

Signed:

BOADI SUADWA (DEPUTY DIRECTOR)

For: REGIONAL DIRECTOR

MR. S.K. ATAKPA

IEPA

UNIVERSITY OF CAPE COAST

CAPE COAST

Cc. Mr. GODFRED KING BOACHIE

IEPA

UNIVERSITY OF CAPE COAST

CAPE COAST

Appendix F

**NAMES OF SCHOOLS SELECTED FOR THE STUDY IN THE KUMASI
METROPOLIS**

<u>No</u>	<u>Name of School</u>	<u>Type</u>	<u>Management Body</u>
1	Anglican Senior High School	Mixed	Anglican Church
2	Asanteman Senior High School	Mixed	Government
3	Kumasi Girls' Senior High School	Girls	Government
4	Kumasi Senior High School	Boys	Government
5	Opoku Ware Senior High School	Boys	Catholic
6	Osei Kyeretwie Senior High School	Mixed	Government
7	Prempeh Senior High School	Boys	Methodist/Presby
8	Yaa Asantewaa Senior High School	Girls	Government
