

Teachers' Perception and Management of Capitation Grant in Public Basic Schools in Ghana

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Abstract

Sound financial administration results in the effective and efficient utilization of resources which enhances the chances of achieving the goals of the educational enterprise. The introduction of the capitation grant in the public basic schools was to help the schools to effectively use their financial resources to plan and carry out school quality improvement activities. The planning and utilization of the grant should be participatory and transparent. The purpose of the study was to ascertain teacher perception of the management of the capitation grant in the public basic schools in Anomabo circuit of Mfantseman municipality. The sample comprised 11 headteachers and 94 teachers. Two sets of questionnaires were used to collect data for the study. Frequencies and percentages were used for the analysis. The study found among other things that, teachers are involved in the planning and management of capitation grant in the circuit. Most of the headteachers do not discuss the auditor's reports and queries with their staff. Notwithstanding, teachers have positive perceptions of the management of capitation grant in the circuit. Recommendations emanating from the study are that headteachers should discuss the auditor's report with their staff, there should be regular monitoring and evaluation of the planning and management of the grant in the public basic schools and the educational directorate should organise regular in-service training on the planning and utilization of capitation grant for both the headteachers and teachers.

Keywords

Teachers, Perception, Management, Capitation, Grant, Public, Ghana

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1. Introduction and Background

Education at all levels plays an integral role in the social and economic advancement of any nation. It is through education that a nation's young ones are equipped with knowledge, skills, and attitudes necessary for their active participation in their nation's development programmes. To buttress the

economic importance of education, formal education is highly instrumental in improving the skills, knowledge, attitudes and competencies which enable the individual to increase his productivity. In fact, an increase in individual's productivity leads to an aggregate increase in the national productivity, hence, economic growth and development [1].

Notably a country which is unable to develop the skills and knowledge of its people and to utilize them effectively in the nation's economy will be unable to develop anything else [2].

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The only means through which the skills and knowledge of people can be developed is through education. This implies that education is the "bedrock" to the economy of every nation and it is the application of the human "brain power" that a country takes to explore and develop its natural resources. This means that of all the resources, human resource constitutes the ultimate basis for the wealth of nations [2]. The on-going discussion suggests that education is the hub of the development of every nation.

It was therefore not farfetched when the European merchants established the 'castle schools' to offer school education in Ghana. The establishment of the castle schools marked the introduction of formal education in the country. The provision and management of schools remained a missionary endeavour until the 1850s when the colonial governments participated in education by way of establishing policy guidelines in the form of education ordinances – 1852, 1882, and 1887. For instance, in 1887, Governor Griffith passed an Education Act known as the 1887 Education Act [3]. This Act stipulated the setting up of a Board of Education to formulate policies for the inspection of government assisted schools, certification of trained teachers and the payment of grants to public schools [3, 4]. The discussion clearly shows that funding of education was at the heart of our colonial governments and the import of their efforts was to make education accessible, ensure retention of pupils/students and also ensure their full participation to make sure that no child is left behind. Providing and improving quantity and quality education remained an important goal for the post-independence era.

The post-independence era witnessed great increase at all levels of the educational system. In October, 1961, the Nkrumah administration enacted the Education Act of 1961 to provide a legal backing for the 'free and compulsory primary and middle school education for all children of school-going age in the country [5]. In the northern part of the country, education was completely free because the central government was responsible for the payment of teachers in primary and middle schools as well as meeting all educational expenses. No parent was called upon to pay any tuition fee up to the university level. In the southern part of the country, the government continued to subsidize the mission schools and tuition free elementary school education was introduced for children aged between 6 and 12 years. In the middle schools some fees were paid. The free and compulsory education component of the Act stimulated increase in the enrolment of pupils and students at both basic and secondary education levels. For example, the enrolment of pupils aged six to fifteen years into first cycle schools rose from 38% in 1960 to 69% in 1965. Again, the enrolment of students aged 16 to 21 years into second cycle schools rose

from 2% to 6% [6]. However, the quality of education was sacrificed for the quantity of education [5].

To address the problem of poor quality of education, the National Redemption Council (NRC) made frantic efforts to reform the system of pre-tertiary education in Ghana. The 17-year pre-tertiary education was reformed to a six-year primary education, three-year junior secondary education and four-year senior secondary education (6:3:4) in 1976 [5]. However, due to constraint of resources, the 1976 Educational Reform came into being in September, 1976 with the setting up of nine experimental junior secondary schools by the Ghana Education Service (GES) on pilot basis [7]. These experimental schools had to operate alongside the existing ones. That is, the six-year primary education and four-year middle education followed by seven-year secondary education (6:4:7) and the six-year primary education, two-year middle education followed by a two-year continuation middle school education and seven-year secondary education (6:2:2:7), [6-7]. In fact, this system distorted the national educational philosophy and marred the quality of education in the country therefore there was urgent need to arrest the situation hence, the introduction of the 1987 Educational Reforms. The reform was based on the principle that literacy is a basic right of every Ghanaian and that every Ghanaian needs a sense of cultural and social dignity, needs to know his/her environment and how to protect it, and to participate in the development efforts of the nation using the most modern scientific and technological skills and tools. By 1990, the focus of the reform exercise had shifted to the senior secondary school programme. It was, however, not until the first batch of the senior secondary school students graduated in 1993 that the weakness in the implementation of the reform came to the fore [7].

The outcome of the public discussion of the challenges of earlier educational reforms in Ghana, coupled with a provision in the 1992 Constitution led to the formulation of a new basic education policy which was being implemented as "Free Compulsory Universal Basic Education" (FCUBE) [8]. 'Free' in this context implies that all financial hindrances to accessibility of education in terms of tuition fees, sports fees, etc shall be removed. In other words, no parent or guardian shall be called upon to pay any form of fees at the basic level. The FCUBE programme has a focus on primary education and seeks to improve upon the 1987 reform by addressing the shortcomings identified in the implementation process to ensure quality. The programme also aims at increasing the participation of primary school-going-age children so as to make it as close to one hundred percent of the population as possible. Despite the policy of fee-free tuition in basic schools, many metropolises, municipalities and districts assemblies charged levies as a means of raising funds for

school repairs, culture and sporting activities. This has the effect of deterring many families, particularly the poorest from sending their children to school because they simply cannot afford to pay the levies charged by the schools [9].

The importance of education as reflected in Article 25 of the 1992 Republican Constitution of Ghana states that 'education is a right not a privilege' therefore, all persons shall have the right to equal educational opportunities and facilities. It is against this backdrop Anamuah-Mensah Committee was set up on 17th January 2002 to review the Education Reforms in Ghana. The committee found among other things that, on average, the survival rate from primary grade one (1) to primary grade six (6) has been only 79.9%. 80.8% for boys and 78.9% for girls. In order to achieve Free Universal and Compulsory Basic Education (FCUBE), the figure of survival needed to reach 100%. The transition between primary grade six (6) and J.S.S grade one (1) has also been less than satisfactory at 91.4%. The 60% majority of all our youngsters who are now dropping out between J.S.S Three (3) and S.S.S One (1) are not to be relegated to the category of failure [10].

In addressing the crucial issues of financing education to curb the increasing number of dropouts; the committee identified various innovative ways by which government could generate additional resources to cope with the perpetual insufficiency of the educational budget. At the basic level, however, government will strictly adhere to the policy of Free Compulsory and Universal Basic Education (FCUBE) as provided for in the constitution. This means that not just paying teachers, but making sure that the entire essential requirement for quality teaching and learning for eleven years from ages four (4) to fifteen (15) are adequately provided, hence the introduction of the Capitation Grant Scheme [9]. The utilization of the capitation grant in Ghana has been designed to empower the school to effectively use financial resources to plan and carry out school quality improvement activities. The process of planning activities should be participatory and transparent. The grant is therefore expected to serve as an opportunity to help build school level capacity to effectively implement fiscal decentralization which is a long term goal of the government of Ghana [9]. The researchers, therefore, finds it necessary to find out the teachers' perception on the management of capitation grant in the public basic schools in Anomabo Circuit of Mfantseman Municipality.

The capitation grant was introduced to help the public basic schools in Ghana to effectively use their financial resources to plan and carry out school quality improvement activities. According to the guidelines for the distribution and utilisation of capitation grant to the public basic schools, the process of planning activities should be participatory and

transparent [11]. In spite of this noble objective of the scheme, there are massive speculations about the fact that teachers are not involved in the preparation of the School Performance Improvement Plan (SPIP). The SPIP serves as the school's budget for accessing the capitation grant. It appears that public basic school headteachers deliberately keep financial information to themselves implying lack of transparency and accountability. This sets only the heads in charge of the planning and management of the grant with total neglect of teachers. Members of staff seem to have varying perceptions about the scheme, and since perception affects attitude, one's attitude towards the scheme will be negative if the perception about it is not right, and it will affect teachers' performance negatively. The purpose of the study is to find out teachers' perception on the utilization of the capitation grant as it has been designed to empower the public basic schools to effectively use financial resources to plan and carry out school quality improvement activities. The study sought to answer these research questions – (1) In what ways do headteachers involve their teachers in the planning and management of capitation grant in their schools? (2) What roles do teachers play in the planning and management of the capitation grant in their schools? (3) What are the perceptions of public basic school teachers on the capitation grant and its management?

2. Review of the Literature on Capitation Grant

According to the Education Agenda, a publication by Ghana National Education Campaign Coalition the government's white paper on the report of the President's Committee on the review of education reforms in Ghana, October 2002, indicated that the survival rate from primary grade one (1) to primary grade six (6) has been only 79.9%, 80.6% for boys and 78.9% for girls. This implies that about 4 out of every 10 pupils enrolled at primary 1 dropped out before completing primary education. Only three-quarters of those who reach primary 6 proceed to J.S.S. In order to achieve Free Compulsory Universal Basic Education (FCUBE), this figure of survival needed to reach 100% [12]. The reason attributed for the dropout rate was that parents could not simply pay for the levies charged by the schools. That is, despite the fee-free tuition in public basic schools, many district, municipal and metropolitan assemblies charged levies as a means of raising funds for the running of the schools and this deterred especially the poor families from sending their wards to school [13].

In the light of this, the Ministry of Education, Youth and Sports, therefore sets up a Capitation Grant Scheme, commencing 2005/2006 academic year; whereby every

public basic school receives an amount of ₵30,000 (GH₵3.00) per pupil enrolled. Currently, the grant has been raised to GH₵4.50 per head. Earlier, government had piloted the scheme in 40 deprived districts, throughout the country during the 2003/2004 academic year, where the public basic schools received an amount of ₵25,000 (GH₵2.50) per male pupil enrolled and ₵35,000 (GH₵3.50) per female pupil enrolled. This should serve to remove the financial barrier created by these levies, yet more than compensate the schools for loss of revenue they may face as a result [9]. However, capitation grant was intended to be spent on the day-to-day running cost of the school. This comprises; heating, cleaning, lighting, maintenance of school premises and grounds and the provision of teaching materials and resources [14]. A study done by American Department of Education Development and Planning also emphasizes that the capitation grant for primary education was meant to provide money for teaching and learning materials for pupils (students) enrolled in government schools [15]. According to Tanzanian government, the capitation grant was meant to finance the purchase of textbooks and other teaching and learning materials (TLMs), as well as to fund repairs, administration materials, and examination expenses [16]. In Ghana, the capitation grant is meant for provision of teaching and learning materials, enrolment drive, school-community relationship, and support for needy but brilliant pupils/students, school and cluster based in-service training, minor repairs and payment of sports and culture levies [9].

The guidelines for the utilization of the capitation grants in the Ghana public basic schools indicate that, the utilization of the capitation grant has been designed to empower the schools to effectively use financial resources to plan and carry out school quality improvement activities. The guidelines spelt out that the process of planning activities should be participatory and transparent. That is, no teacher should be left out. The grant was therefore expected to serve as an opportunity to help build school level capacity to effectively implement fiscal decentralization which is a long term goal of the Government of Ghana [11]. The Capitation Grant Scheme is to cover all registered public schools with the Ghana Education Service. These schools should have a code (separate account number) with the Education Management Information System (EMIS) as well as the Integrated Personnel Payroll Data (IPPD) to facilitate monitoring of the planning and management of the grant [11].

Findings by Department of Education and Science Circular posits that the grant per pupil is paid at the prevailing rate in two instalments [17]. The first instalment (70%) is paid on 31 January of the school year and the balance (30%) is paid on June 30. The grant for each school year is determined by the

number of pupils on roll on September 30. In the case of newly established schools, the grant may be calculated by reference to the projected enrolment on 30 September of the following school year. In Ghana, the maximum number of pupils per school allowable in each year is to be determined in advance for audit purposes. The actual enrolment of the end of the academic year for the previous year is used as the base and projected by an expected gross enrolment to get the estimated number of pupils to be used for budget purposes. Enrolment numbers for actual disbursement however, should be based on actual figures. The grant is paid on three tranches to cover the three terms in the academic year [11].

According to the guidelines for the distribution and the utilization of the Capitation Grant Scheme, the key players in the management of the grant are the District Director of Education, Assistant Director in charge of supervision, Circuit Supervisors, District Accountant, School Management Committee (SMC) chairmen/persons and Head teachers. Under the scheme, public basic school heads are;

1. To ensure the effective utilization of the grant,
2. To implement the activities as provided in the SPIPs,
3. To ensure the proper accountability of all funds utilized in the schools,
4. To ensure that the preparation of SPIP is designed to cover these areas: Component/target; Action to be taken; Who is responsible; Resources needed; Time frame and Who monitors the activities captured in the SPIP [11].

Again, Head teachers were to ensure that the key activities to be undertaken such as enrolment drives, provision of teaching and learning materials, community and school relationship, support to needy but brilliant pupils, school and cluster based in-service training, minor repairs, and payment of sports and culture levies were duly pursued. After preparation of the SPIP together with the staff, the head of the school then forwards it to the District Directorate of Education (DDE) for review and approval. The review ensures that the activities set out to be undertaken were in line with the Education Strategies Plan (ESP) and other priority areas of education [11].

The utilisation of the capitation grant has been designed to empower the schools to effectively use financial resources to plan and carry out schools' quality improvement activities. The process of planning activities should be participatory and transparent. The grant was therefore expected to serve as an opportunity to help build school level capacity to effectively implement fiscal decentralisation which is a long term goal of the Government of Ghana [11]. This implies the following processes should be practiced to ensure effective disbursement and management of the capitation grant:

(a) Selection of School

All registered public basic schools with the Ghana Education Service in Ghana qualify to be given a capitation. These schools should have a code with EMIS as well as the IPPD to facilitate monitoring.

(b) The Number of Pupils

The maximum number of pupils per school allowable for each year was to be determined in advance for audit purposes. It is advisable that the actual enrolment at the end of the third term for the previous year is used as the base and projected by an expected gross enrolment to get the estimated number of pupils to be used for budget purposes. Enrolment numbers for actual disbursement, however, should be based on actual figures.

(c) Eligible Expenditure

The capitation grant is to be used to support the implementation of School Performance Improvement Plans (SPIP).

(d) Management of the Grant

The key players in the management of the Capitation Grant are: District director of Education; Assistant Director-Supervision; Circuit Supervisors; District accountant; School Management Committee (SMC) and the Head Teacher.

(e) District Director/Assistant Director- Supervision

The District Director/Assistant Director-Supervision performs the under listed functions to ensure the smooth running of the management of the capitation grant in the public basic schools.

1. to provide oversight and support towards the implementation of the SPIPs,
2. to approve the SPIPs for each school in the district,
3. to ensure the compliance with all requirements,
4. to ensure the opening of bank accounts and the flow of funds on timely basis to each school.

(f) District Accountant

The district accountant plays various roles in the smooth management of the capitation grants. These include the following;

1. To maintain proper books of accounts and other records of all transactions,
2. To account for all funds received and transferred to the schools,
3. To provide financial and other information required by management to control the effective implementation of the capitation grant.

(g) Circuit Supervisors

Circuit supervisors provide the day-to-day supervision on the implementation of the SPIPs in the schools under their jurisdiction.

(h) SMCs/Head Teachers

For the smooth management of the capitation grant, the SMCs and the head teachers have been assigned the following functions in the planning and management of the capitation grant in their schools.

1. To ensure effective utilisation of the capitation grant,
2. To implement the activities as provided in the SPIPs,
3. To ensure the proper accountability of all funds received and utilised in the schools.

(i) Preparation of the Schools Performance Improvement Plan (SPIP)

A SPIP is to be designed to cover the following:

1. Component Targets
2. Action to be taken
3. Who is responsible
4. Resources needed
5. Time frame
6. Who monitors

Some of the key activities to be undertaken are:

1. Enrolment drives
2. Provision of Teaching and Learning Materials (TLMs)
3. School Management (including T&T and stationery)
4. Community and School Relationship
5. Support to needy pupils
6. School and cluster base In-service Training
7. Minor repairs
8. Payment of Sports and Culture Levies (to be approved nationally)

The SPIP was to be prepared by the head teacher/staff with the approval of the SMC. It is to cover the whole academic year but broken down into terms. The SMC was to oversee the implementation of the SPIP. The SPIP is then forwarded to the Metro/Municipal/District Directorate of Education (MMDDE) for review and approval. The review would ensure that the activities to be undertaken are in line with the Education Strategic Plan (ESP) and other priority areas of education.

(j) Special Bank Account

The District Education Office would open a Special Account into which funds for the capitation grant would be lodged. The signatories to this account are the District Director of Education and the District Accountant. To ensure smooth implementation of the school programmes, separate bank account would also be opened by the district for each school. The signatories for school's account are the head teacher and his/her assistant.

(k) Release of Funds

A project estimate of enrolment levels in each school is made at the beginning of each academic year (based on the GER for the district). This estimate is the basis for the transfer of 50% of funds to the school at the beginning of the first term. Subsequent transfers for the first term are depended on the submission of adequate returns on the actual enrolment for the school in the course of the term. For the second and the third terms, based on the enrolment levels as established in the first term, funds are to be transferred to schools at the beginning of term. Efforts should, however, be made to confirm these enrolment figures due to attritions.

(l) Disbursement Process

The executor of an activity within the SPIP applies to the head teacher for funds with a Request Form (Form B). Cash equivalent to that activity is withdrawn from the bank, an Advance Form (Form C) is completed and cash given to the executor to be used for the purpose as indicated on the request form. After the completion of the activity, the executors submit the relevant documentation (receipts, honour certificates and activity report) to head teacher and completes an accounting for Advances Form (Form D) to end the process.

(m) Management Control

At the school level, reports for funds are to be endorsed by both the SMC chairman and the head teacher. These persons are jointly responsible for the utilization of the funds towards the attainment of the targets as set out in the SPIP.

(n) Record Keeping

The school is to maintain financial records (Capitation Grant Cash Book-Form F) which report all capitation grants received and disbursed with all appropriate receipts and documentation required. These records are to be made available for the review of the Schools Management Committee, the District Education Office and the Audit.

Monthly and Quarterly Reports describing activities completed and under way during the period, together with a

(o) Reports

statement of expenditures for these activities for the period are to be sent to the District Education Office by the head

teacher and the SMC chairman. The District Education Office is also to report on quarterly basis to the Director General on the operations of the Capitation Grant.

The reports include:

1. Monthly Capitation Grant Expenditure Return – Form G.
2. Monthly Capitation Grant Activity Completion Report – Form H
3. Termly Capitation Grant Status Report –Form J.

(p) Monitoring and Evaluation

The Circuit Supervisor was to visit each school twice a term and will report to the District Education Office on the following:

1. Abolition of all forms of levies in the school
2. Implementation status of the SPIP.
3. Submission of all reports on timely basis

The District Director as well as the District Teacher Support Team (DTST) and District Head Teacher Advisor is to pay regular visits to each school to review progress on implementation of activities at each school. Progress Report (Form G, H and I) are to be submitted by the head teacher through the SMC to the District Director of Education. The Regional monitoring teams were to monitor and report on the disbursement and utilization of funds at the District and School respectively on termly basis.

(q) Audit

The Ghana Education Service (GES) Internal Auditors will monitor the School's Accounts, and will conduct at least one audit of the utilization of the capitation grant half yearly and will submit copies of their report to the SMC, MMDDE and Regional Directorate of Education (RDE) [11].

Importance of Capitation Grants Scheme in Ghana can never be underestimated. The decision to replace school fees with capitation grant has yielded some dividends by impacting on enrolment. For example, countries that have taken the bold step to eliminate school fees and other indirect education costs saw an up surge in total enrolment in the year following the abolition of school fees. Fifteen percent (15%) in Malawi (1995), 23% in Ethiopia (1996), 68% in Uganda (1998), 26% in Cameroon (2000), 11% in Lesotho (2001), 23% in Tanzania (2002), 18% in Kenya (2004), 2% in Mozambique (2005) and 14% in Ghana (2009) [18].

Capitation grant has not only helped parents and guardians but also the education service in general and the schools for that matter [19]. She went further to say that, the capitation grant has helped cater for all the needs of the schools such as repairing of school facilities like the classroom blocks,

lavatory, play grounds, purchase of drugs, farming tools and sports equipment, teaching learning materials to boost learning, administrative materials to run the school and examination papers. Capitation grant has served as a 'milestone' to reduce the burden of parents/guardians catering for their children/wards in public basic schools, as every child is entitled to GH¢3.00. The grant has also helped parents to use the money meant for the school fees, to provide for the basic needs for their children such as food, school uniforms, writing materials which have boosted the motivation and desire of children in their learning processes. He went further to say that the head of public basic schools in the country see it as a sign to alleviate hardship on raising funds for the smooth running of schools in the country. The capitation grants as a government policy has over the years been of immense help to educational delivery in the country. Notwithstanding the importance the scheme has chocked, the grant is bedevilled with other challenges [19].

Despite its immense benefit, the implementation of Capitation Grant Scheme in Ghana facing a lot of challenges. Since the inception of Primary Education Development Plan (PEDP) in 2004, capitation grants have enhanced the quality of instruction, by providing needed resources to schools. However, some clear challenges remain unsolved [19]. A study of the implementation of the capitation grant undertaken by Northern Network for Educational Development revealed that:

1. The cumbersome procedure of administering the grant is hindering progress in the implementation of the scheme in the three northern regions of Ghana.
2. The exclusion of SMCs and Parent Teacher Associations (PTAs) from being signatories to school account had led to frequent rivalries between the two power block in the running of the schools.
3. Head teachers have to travel to the district capital in order to submit their SPIP to the district budget officer, who then reviews and deletes some items.
4. The amount paid as bank charger (GH¢5.00) reduced the value of the money [20].

Another problem is the complexity of the disbursement system. The involvement of three different ministries (Ministry of Finance, Ministry of Education and Vocational Training and Local Government) and the lack of a transparent reporting mechanism make it extremely difficult to track capitation grant funds determine whether they are actually reaching schools. As a result of the grant, some Ghanaian parents or guardians have neglected their responsibilities to providing their children/wards with basic necessities such as food, pocket money, writing and learning

materials which tend to kill the motivational spirits in the pupils to attain their full potentials. The recent increase in enrolment of children into primary schools has led to a massive overcrowding of classrooms. This has led to corresponding shortage of furniture and sanitation facilities. [20].

The educational enterprise had now become more complex and challenging [21]. There is therefore the need for teachers' involvement in school's financial administration. The author suggested therefore that "among all school business administration areas, fiscal planning and budgeting may provide the best examples of teachers' involvement and participation" (p.180). Budget be seen can as a gauge of staff performance and points out that conscious effort must be made to ensure that the budget echo the view and interest of teachers [22]. It is important that teachers participate in the formulation of their school's supply estimates [22-23]. They therefore call on headteachers of schools to make it their responsibility to help their teachers compile lists of their needs and use them to prepare annual estimates of their schools. Basically, in the preparation of the budget the headteacher must seek the co-operation of the teachers and other stakeholders in the school [24]. He went further to state that the budget document should be the result of co-operate effort of all who are concerned with the educational needs of the pupils [24].

A book titled Secondary school administration: Theoretical bases for professional practice emphasised that headteachers are to develop procedures for initiating budget planning and development at the building unit level [25]. The authors insist that those procedures should include opportunities for broad participation in budget construction for personnel at all levels of the school [25]. It is very crucial to have inputs from all departments in the school during budget formulation [26]. They emphasise that, teachers must assume a greater role in the budget process in their schools. Enlisting the co-operation of these people, headteacher should ensure a comprehensive view of the teachers and a feeling of partnership which will contribute to team work [24]. Most importantly, all staff members should feel that they have a role to play in all the school's activities, as this will motivate them to work hard and consequently achieve effective and efficient financial administration [27]. The preparation of budget estimates should not be left alone with the school accountant. It is true that the accountant will provide the detailed writing of the estimates; it is the head who, in consultation with his staff determine the work programme of the school. It is the head who assisted by some members of his staff particularly the heads of department will have to determine for instance the strength of his staff both teaching and non-teaching [28].

Preparation of the school's budget estimates should not be

made the monopoly of the head teacher alone. He suggested therefore that the budget estimates of a school need to be based "on information supplied by students, teachers, and parents and in some cases the public, the Ministry of Education and Board of Governors" and that necessitates very close liaison between the head and his staff [29-30]. This will help to remove any suspicion by students, teachers and parents which may cause unnecessary unrest in the school [24]. The teacher involvement in the budgeting process ensures a full understanding of the school and proper utilization of the available resources to achieve the mission and educational goals of the school. The authors went on to state that, this will help in prioritizing activities that require immediate attention by the school's management [31].

3. Methodology

A descriptive survey was the design for the study. Both quantitative and qualitative (mixed) research methods were chosen for this study. The population of the study consisted of all headteachers and teachers of the public basic schools in the Anomabo Circuit of Mfantseman Municipality. Purposive, proportional stratified and simple random sampling techniques were used to select eleven (11) headteachers ninety-four (94) teachers for the study. The purposive sampling technique was used to select all the 11 headteachers in the eight public basic schools in Anomabo circuit. The proportional and stratified sampling techniques were adopted to select 94 teachers representing 76 percent of the teachers who were spread over eight public basic schools in Anomabo circuit of Mfantseman Municipality. The main instrument for data collection was questionnaire. The questionnaire for teachers and headteachers contained thirty-five (35) items. The items were a mixture of open-ended, Likert scale and closed-ended questions. The closed-ended questions had only two options of 'Yes' or 'No' and the open-ended questions had spaces for the respondents to provide their own answers, provide further information and to express themselves freely on the pertaining issues. The quantitative data entry and analysis was done by using the SPSS software package. The data was edited, coded and analysed into frequencies, and percentage. The qualitative data was analysed by the use of the interpretative technique which were related to the research questions.

4. Findings and Discussions on Management of Capitation Grants in Public Schools

The main objective of this section was to find out how teachers perceive and manage capitation grant as it has been designed to empower the public basic schools to effectively

use financial resources to plan and carry out school quality improvement activities. Close-ended two point "Yes" or "No" Likert scale made up of 29-items and six (6) open-ended items were used to elicit answers from headteachers and teachers on issue of management of the capitation grant. The questionnaires are designed for both headteachers and teachers to seek for their management of the capitation grant in their schools.

4.1. Headteachers and Teachers in the Planning and Management of Capitation Grant in Their Schools

The focus here was to find out if the headteachers communicate the areas of planning and management of the capitation grant to their teachers as stipulated in the guidelines for the distribution and the utilization of the capitation grant by GES in the public basic schools. When the headteachers were asked whether or not they involve their staff in the planning and management of the capitation grant in their schools, 81.8% of the eleven (11) headteachers responded that they involve their teachers in the planning and management of the capitation grant in their schools. To ensure the validity in what the heads said on involving their teachers in the planning and management of the capitation grant in their schools, teachers were asked whether or not their headteachers involve them in the planning and management of the capitation grant in their schools. Eighty-three point three percent (88.3%) of the respondents (teachers) responded to the fact that their headteachers actually involved them in the planning and management of the grant in their schools.

The finding supports the GES guidelines for the distribution and the utilization of the capitation grant in the public basic schools which states that the process of planning activities should be participatory and transparent [11]. Involving teachers in the planning of the capitation grant is an effective means of ensuring among other things, the following benefits; higher outputs, better quality of work, more suggestions, improved motivation, feeling of acceptance, greater self-esteem and higher job satisfaction. Others are greater cooperation, reduced stress, greater commitment to goals, better acceptance of change, reduced turnover, less absence and better communication [32]. Teamwork is an indispensable ingredient in the process of building successful school budgets [33].

Table 1 shows areas in the planning and management of the capitation grant in the public basic schools headteachers should communicate to their teachers in order to make the process of planning activities participatory and transparent.

Table 1. Headteachers' Responses to Areas of Planning and Management of Capitation Grant they Communicate to their Teachers.

Areas of planning	YES		NO	
	No.	%	No.	%
The tranche given the school for each term	11	100	0	0
Date for the preparation of the SPIP	11	100	0	0
Date for the submission of the SPIP	11	100	0	0
The amount of grant received for each term	11	100	0	0
Procurement of items as stated in the school	11	100	0	0
When repairs, maintenance, etc. are to take place in the school	11	100	0	0
The amount of money spent in each term	11	100	0	0
The balance of school accounts for each term	11	100	0	0
Date for auditing school accounts	10	90.9	1	9.1

Source: Author's Survey, 2011.

Teachers were also asked to indicate whether the headteachers actually communicate the information in Table 1 to them concerning the planning and management of the capitation grant in their schools as shown in Table 2. Majority of the teachers maintained that their headteachers communicate the necessary information regarding the

planning and management of the capitation grant in their schools to them as depicted in Table 8. However, 55 out of 94 teachers representing 58.5% responded that their headteachers do not communicate the date for auditing school accounts to them.

Table 2. Teachers' Responses to Areas of Planning and Management of Capitation Grant their Headteachers Communicate to them.

Areas of planning	YES		NO	
	No.	%	No.	%
The tranche given the school for each term	78	83	16	17
Date for the preparation of the SPIP	76	80.85	18	19.15
Date for the submission of the SPIP	71	75.5	23	24.5
The amount of grant received for each term	83	88.3	11	11.7
Procurement of items stated in the school	78	83	16	17
When repairs, maintenance, etc. are to take place in the school	76	80.85	18	19.15
The amount of money spent in each term	75	79.8	19	20.2
The balance of school accounts for each term	75	79.8	19	20.2
Date for auditing school accounts	39	41.5	55	58.5

Source: Author's Survey, 2011.

Again, Tables 1 and 2 revealed that headteachers communicate enough information on the planning and management of the capitation grant in their schools as spelt out in the guidelines for planning and utilization of the capitation grant in the public basic schools such that the process of planning activities should be participatory and transparent. That is, no teacher should be left out in the planning process [11]. This finding supports the assertion that communication is the basis for establishing relationships and for providing motivation [34]. It is very crucial to have input from all departments in the school during budget formulation. They emphasise that, teachers must assume a greater role in the budget process in their schools [26]. This implies that enlisting the co-operation of the teachers, the headteachers should ensure a comprehensive view of the teachers and a feeling of partnership which will contribute to teamwork [24].

The survey went on to find out the headteachers' views on why they need to communicate information related to the capitation grant to their teachers. The following reasons were

given;

"For them (teachers) to have insight on the management of the grant in the school."

"To help the head clear him/herself when any problem arises concerning the management of the grant in the school."

"To ensure transparency in the management of the grant."

From the perspective of the teachers, the reasons given as to why they need to be informed on issues related to the capitation grant were as follows;

"As a teacher in this school, I have a role to play in the preparation of the SPIP so it is paramount for the head to communicate such information to me."

"This will help me to clear any misconceptions about how the money is being spent."

"This is to enable me to have a fair view of what goes on with regards to the grant and to answer questions relating to the grant to any external officer."

“To enable me get the needed tools for the pupils.” Vain.

The voices of the heads and teachers conform to the findings of other studies which posits that for teachers to support any school plan properly as school representatives, they must be made to believe and understand the plan by communicating the plan to them [35]. However, the idea that for a teacher to be a true representative of the school and be able to answer questions in the community concerning school fund, it is imperative that the headteacher communicate to him, the details of the school’s budget whether he takes part in its preparation or not [36]. In a similar vein, it is appropriate for the headteacher to confer with representatives of all departments in the school and if possible with every member on the staff, each of whom has a point of view worthy of consideration [37]. This situation may assure the teacher what supplies he will get, noting that “nothing can upset teacher’s morale so much as to want some supply item and not able to get” [38]. This implies that teachers will have inner satisfaction because of their inclusion in the planning of the grant in their schools.

4.2. Teachers Role in the Planning and Management of the Capitation Grant in Their Schools

The focus of the researchers in this area was to find out the roles teachers’ play in the planning and management of the capitation in the public basic schools in the Anomabo Circuit of Mfantseman Municipality. Table 3 presents the findings on the roles teachers play in planning and management of the capitation grant in the public basic schools in the Anomabo Circuit.

Majority of the headteacher responded that they involve their teachers in the management of the grant in their schools in the areas presented in Table 3 with the exception of 18.2% of them who indicated that they do not discussion the Auditor’s reports and queries with their staff. The same items were presented to the teacher to verify from them if they are actually involved in playing the roles outlined in Table 3 as stipulated in the guidelines on the distribution and the utilization of the planning and management of the grant in the schools.

Table 3. Headteachers’ Responses to Role they allow their Teachers to Play in the Planning and Management of the Capitation Grant.

The Roles of Teachers	YES		NO	
	No.	%	No.	%
Discussion on the activities to be captured in the SPIP	11	100	0	0
Submission of the items to be captured in the SPIP	11	100	0	0
Preparation of the SPIP	11	100	0	0
Procurement of items captured in the SPIP	11	100	0	0
Execution of items captured in the SPIP	11	100	0	0
Discussion on the Auditor’s reports and queries	9	81.8	2	18.2

Source: Author’s Survey, 2011.

Table 4 below shows how headteachers creates space for their teachers in planning and management of the grant in the schools. It revealed that majority of the teachers are allowed to play the roles with the exception of 60 teachers

representing 63.8% who said that their headteachers do not involve them in the discussion on the Auditor’s reports and queries in their schools.

Table 4. Teachers’ Responses to Role they are allowed by their Heads to Play in the Planning and Management of the Capitation Grant.

The Role of Teachers	YES		NO	
	No.	%	No.	%
Discussion on the activities to be captured in the SPIP	82	87.2	12	12.8
Submission of the items to be captured in the SPIP	79	84.0	15	16.0
Preparation of the SPIP	77	81.9	17	18.1
Procurement of items captured in the SPIP	74	78.7	20	21.3
Execution of items captured in the SPIP	72	76.6	22	23.4
Discussion on the Auditor’s reports and queries	34	36.2	60	63.8

Source: Author’s Survey, 2011.

Tables 3 and 4 revealed the roles teachers to play in the planning and management of the capitation grant in their schools. In a situation where teachers among others worked together to allocate the school’s funds, determine jointly the number of items to buy and how the remaining school’s funds would be spent, the teachers feel more professional and able to develop adequate instructions [39]. A budget built with the active involvement of all members of the school

community helps to remove any suspicion by the teachers which may cause unnecessary unrest in the school [24, 39].

It is very important to note that, involving teachers in the financial management of the school helps in prioritizing activities that require immediate attention by the school’s management [31]. This means that, successful teamwork is an indispensable ingredient in the process of managing

successful school financial management [33]. Financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process [34].

4.3. Perceptions of Public Basic Schools' Teachers on the Capitation Grant and Its Management

This part of the research was to ascertain the cognition of teachers in Anomabo circuit on the management of the capitation grant in their various schools. The focus was to examine their knowledge of the financial administration policy and their understanding of the purpose of the introduction of the capitation grant. The survey went on to find out the teachers' views on the financial administration styles of their heads. Majority of them noted the following responses on the questionnaire form:

"Monies are always given to teachers to purchase the items captured in the SPIP for the school".

"My head involves all of the staff to prepare the SPIP for each academic year".

"The head calls for staff meeting to discuss how to prepare the SPIP, informs the staff of the amount received and ensures that the school's account is read to the hearing of the staff".

"All teachers are involved in the planning and preparation of the SPIP and the procurement of the items captured in the SPIP".

From the responses of the teachers, it is perhaps important to conclude that the teachers are actually involved in the planning and management of the capitation grant in the public basic schools in Anomabo Circuit of Mfantseman Municipality. This conforms to the GES (2205) guidelines on the distribution and the utilization of the capitation grant which states that the planning and management of the grant should be participatory and transparent.

Concerning the headteachers and teachers understanding of the main purpose or the primary objective of the introduction of the capitation grant in the public basic schools, headteachers and teachers provided the following responses on the questionnaire.

"This is to ensure that all children of school going age attend school".

"To bring improvement in teaching and learning outcomes in the school and also to assist poor parents to send their children to school".

"To help purchase teaching and learning materials for the school".

"To be able to cater for the needs of brilliant but needy pupils".

"To lessen the financial constraints/burden on the parents as well as to take care of minor repairs that requires immediate response in the school".

"Capitation grant is to help improve the performance of the school by providing financial support for the school".

"To serve as a form of relief to parents financially as far as basic education is concerned".

"The purpose of the capitation grant is to improve teaching and learning and to take care of extracurricular activities".

The pronouncement of headteachers and teachers on the main purpose of the capitation grant are in harmony with the statement that capitation grant was meant to be spent on the day-to-day running cost of the school [11, 14, 16-18]. This comprises maintenance of the school premises, provision of teaching and learning materials, enrolment drive, school-community relationship, and support for needy but brilliant pupils, school and cluster based in-service training, payment of sports and culture levies, administration materials and, examination expenses. From the ongoing discussion on the findings of the study the researcher can conclude that teachers in Anomabo Circuit of Mfantseman Municipality have accurate and enough information on the management of the capitation grant scheme in their schools. This implies that teacher perception on the capitation grant scheme in the circuit is positive.

5. Conclusions and Recommendations

The study concluded that teachers are involved in the planning and management of the capitation grant. However, it came to light that issues relating to the date for auditing school accounts and discussions on the auditor's reports and queries were shrouded in secrecy by the heads. It was therefore, concluded that headteachers should be open and transparent in all aspects of the planning and management of the capitation grant in the public basic schools in Anomabo Circuit of Mfantseman Municipality.

It is recommended that headteachers should inform their staff on the date for auditing the school's account and involve the teachers actively in the discussion of the auditor's report and also commit them in queries with regards to the school's accounts. This will make them develop more sense of responsibility because they feel trusted by their heads. It is also recommended that, there should be regular monitoring and evaluation of the planning and management of the grant in the schools. This will challenge the headteachers to ensure

that their teachers get involved in management of the grant.

The study further recommended that, the Municipal Directorate of Education should organise regular in-service training on the planning and utilisation of the grant to both heads and their teachers. This will help the headteachers as well as the teachers to better appreciate their respective roles in the management of the grant in their schools.

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