



## STAFF PARTICIPATION IN FINANCIAL ADMINISTRATION IN COLLEGES OF EDUCATION

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### **Abstract:**

Financial Administration has become a vital and a crucial function in modern organizations and educational institutions. This is because financial resources are scarce in relation to the demand for them. As a result, it is imperative to have a very sound administration of public funds allocated to educational institutions. The study sought to investigate "Staff Participation in Financial Administration of Colleges of Education in Ashanti Region, Ghana." The study was conducted in three Colleges with a sample size of One Hundred and Twenty (120) respondents, selected by using simple randomization and purposive sampling procedures. The main instrument used in the collection of data for the study was questionnaire but at certain instances, an interview guide was employed. The researcher made use of descriptive analysis approach to discuss the data in order to make conclusions. The study unveiled a closed nature of financial administration of the Colleges. As against this discovery, most of the respondents overwhelmingly emphasized that staff participation in financial administration has great significance on the Colleges' development and as a result, were in favour of the practice of open college financial administration. It is therefore recommended that financial administration of the Colleges be made open to involve staff members. Staff members need to have access to financial information to inform their decisions, and also to motivate them for high performance to improve the Colleges.

**Keywords:** financial administration, staff participation, closed financial administration, open financial administration, sound financial administration, and financial regulations

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## 1. Introduction

In recent years, there has been a growing national concern over Financial Administration in public institutions in Ghana. This is because the events that have characterised the schools, apparently emanating from the administration of school funds, have not been conducive to the process of teaching and learning. In the first instance, Heads and Principals of these institutions have persistently complained about shortage of funds for running the Institutions. The funds made available to the instructions particularly for teaching, general maintenance and other administrative needs are said to be woefully inadequate. Payment of such funds also suffers undue delay, and as a result, Heads of Educational Institutions (Headmasters and Principals) find it extremely difficult to run the day-to-day activities of the Colleges/Schools that are financed-based.

Financial Administration is a typical administrative or managerial function for the heads of institutions who are leading groups of staff and students to achieve educational goals. As a result, the staff and students need to have certain relevant information to direct their activities. Programme of activities in the Colleges/Schools are monetised and factored into budget estimates as a result, the heads are required to disseminate information related to the implementation of such budgets to the staff because they form part of the implementation team. When this important responsibility is overlooked, some staff members would find it hard to compromise with the syndrome of “no funds” whenever they demand claims. These uncompromising situations result in conflicts to the extent that staff members who feel unsatisfied and cheated for not getting their claims as and when demanded withdraw their valuable services they might be rendering to the entire development of the College/School.

Effective administration of an educational institution like College of Education requires competent administrators. Among other things, educational administrators such as the Principals of such Colleges provide instructional leadership as well as manage the day-to-day activities of the Colleges. They also direct the educational programmes of the Colleges. Educational administrators set educational goals and standards, and establish policies and procedures to implement them. They also supervise supporting staff, tutors, academic counsellors, and students. They develop academic programmes, monitor students’ educational progress, train and motivate tutors and other staff. In addition, they administer record keeping, prepare budget estimates, explore avenues for fund raising and handle relations with parents of prospective and existing students, employers, and the community as a whole. Among the functions enshrined in the Harmonised Statutes for Colleges of Education (NCTE, 2015), the Principal of the College shall be responsible for financial and administrative business of the College, shall have overall authority over the financial and administrative staff, and shall have the right and duty to advise Council on all matters affecting policy, finance and administration of the College. Among these functions, a crucial aspect in the administration of an institution or a College is financial administration. According to Owusu (1998), a sound financial administration results in

efficient utilization of resources and succeeds in raising the development of the College or the School (p113). However, many of the Principals of the Colleges of Education in Ghana unfortunately do not have the opportunity to pursue a basic course in Financial Administration prior to their appointment as Principals.

As a growing national concern, the Financial Administration Act 2003, Act 654 was made to regulate the financial management and administration of the public sector. The Act prescribes the responsibilities of persons entrusted with financial management and seeks to ensure the effective and sufficient management of revenue, expenditure, assets, liabilities and the resources of government. The Act seeks to rationalise provisions on public sector finance and fully governs the financial management activities of public sector institutions.

Over the years, students' demonstrations virtually became a permanent feature especially in public second cycle institutions and the then Teacher Training Colleges. These disturbances and demonstrations resulted mostly from poor financial administration. As a result of the disturbing nature of such students unrest and its attendant far-reaching repercussions in many public second cycle institutions in the country, the Ghana Education Service was compelled to set up several committees and task forces to help arrest the situation. These task forces were mandated to tour the most affected Schools and Colleges, especially in Brong-Ahafo and Ashanti Regions (source: Brong-Ahafo Regional Office of the GES). Their visit was to interact with both staff and students, with the view of finding out how best students' riots or unrest could be curbed so that a tension-free situation and a state of stable, peace and tranquillity could be created in our institutions. In response to their findings, the Ashanti Regional Office of the GES (1980), recommended that "Open administration" i.e. involvement of staff and students in administration, especially financial administration should now be made a policy. A big question here is to what extent has staff participation in financial administration of educational institutions been achieved? How often do supporting staff get financial information in our institutions concerning Central Government's grants and subventions and how are the money put to use? These and other more serious issues are bordering the minds of most tutors in the Colleges of Education which need to be investigated to bridge the long-standing financial communication gap between the Accounts Department embodying the Principals and the Finance Officers or Accountants and the supporting staff.

The Principals who are the Chief Executive Officers of the Colleges of Education are the Spending Officers and Business Managers of the Colleges. They are the Chairpersons of the Financial Management Board or Committee and could perform this function effectively with technical financial advice from the Finance Officers or Accountants and the supporting staff such as the Vice Principal both Academic and Administration and other members of staff. Obviously, it is important for other staff members to participate in the financial administration of the Colleges of Education. There are other sources of internally generated funds (IGF) like special levies for development, District Assemblies grants, donations from philanthropists, revenue from renting college facilities, community donations, funds from college plantations,

deductions from students' allowances, etc other than funds from the Central Government. In view of this, it is imperative for the Principals to involve other hands to explore these avenues to expand the revenue base of the Colleges for general development. Contrary to this, financial administration in some of the Colleges is closed to about 95% of the College Staff. Financial information is not often given and at many times of meetings, Principals have to consult Finance Officers before they are able to explain certain vital financial matters to staff. For instance, issues concerning budget estimates and approved votes for various departments and other administrative units are always referred to the Finance Officers to explain and defend simply because they solely prepare the estimates without consulting Departmental Heads for their work programmes or plan of actions and their suggested estimates for the ensuring year. Such situations do not create good climate tone for the Colleges and therefore thwart academic progress and development. Considering the demands of the Colleges, which the central government cannot meet them within a fiscal year, the Principals have the responsibility to source for funds from other avenues. To achieve this they would need the support of the entire staff (especially those with the required knowledge and competencies), to determine, mobilise and acquire financial resources to finance colleges' work programmes. When such participative environment is created in the Colleges, there would be we-feeling, staff contribution and understanding of issues pertaining to college finances and in the end, work target could be achieved.

### **1.1 Statement of the Problem**

In 1990, the Ashanti Regional Directorate of the Ghana Education service recommended a policy of open administration in Colleges and Schools in the region to ensure that staff and students were allowed to participate in educational administration especially financial administration. Recently many pressing issues have been bordering and agitating the minds of many staff members in the Colleges of Education. These agitations have been emanating from the unsatisfactory manner in which financial operations in the Colleges are carried out behind closed doors. There seems to be inaccessibility of financial information in the Colleges and about 95% of the entire staff feels they are kept in the dark about financial administration in the Colleges.

### **1.2 Objectives of the Study**

The study sought to;

- 1) identify the perception of respondents on involving staff members in the financial administration of the Colleges.
- 2) find the level of staff participation in the financial decision-making process in the Colleges.
- 3) find out how much access do staff members have to sufficient information relating to financial transactions of the Colleges.

### **1.3 Research Questions**

The study focused attention on the following pertinent research questions:

- 1) What is the perception of respondents on involving staff members in the financial administration of the Colleges?
- 2) What is the level of staff participation in the financial decision-making process in the Colleges?
- 3) How much access do staff members have to sufficient information relating to financial transactions of the Colleges?

#### **1.4 Implication to Practice**

The study was meant to help to unveil the potential and unsatisfactory situations that could be created if the Colleges' finances are operated under "closed administration". It was intended to direct the Principals' attention to the need for involving some staff members in financial decision-making in the Colleges. In addition, the study was to bring to light the need for the Principals to have the requisite knowledge in financial administration in order to be optimally effective in the administration of the Colleges' finances. Finally, through the review of related literature, the study helped to put together relevant academic and administrative ideologies on financial administration to serve as reference material for future researchers.

## **2. Review of Related Literature**

### **2.1 Administration**

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

According to Gullick and Urwick (1973), administration is the process of getting things done through the efforts of other people. In effect, administrators make it possible that others do the work effectively and efficiently. Administration has elements of planning, organizing, staffing, directing, co-ordinating, budgeting and reporting. Planning implies that managers think through and carefully select their goals and actions in advance. Organising is the establishment of the formal structure of authority through which work subdivision are arranged, defined and co-ordinated. Staffing is the activity of hiring or recruiting and training of staff and maintaining favourable work conditions and environment within which work could be perfectly, effectively and efficiently executed. Directing is the continuous task of making decisions and embodying them in specific and general orders. Co-ordinating is the all-important duty of inter-relating the various parts of the work. Reporting involves keeping those to whom the Chief Executive is responsible, informed as well as keeping himself and his subordinates informed through records, research and inspection. Budgeting involves all that deals with fiscal planning, accounting and control.

Just as management, administration is an integral part of every organisation. It is crucial for maintaining and expanding the relevance, effectiveness and productivity of complex instructions such as governments departments, prisons, school system, college, universities and so on. All organisations like schools and colleges depend largely on the

quality and quantity of administrative services available. Administration therefore influences the results to be achieved, the directions to be pursued and priorities to be recognised within the organisation. The administrator uses a body of knowledge as bases for deriving answers or approaches to specific situations. He also uses principles capable of guiding the applications of general ideas to specific situations. Administration, as a social process, is concerned with identifying, maintaining, motivating, controlling and unifying formally and informally organised human and material resources within an integrated system designed specifically to achieve predetermined objectives.

Administration contributes to the operations of an organisation by firstly, implementing the decisions of an organisation, influencing the results to be achieved, the direction to be pursued and the various priorities to be recognised within the organisation. Furthermore, administration determines in large measure the organisational climate and working relationships and makes employees more productive. Administration also helps to assemble and ensure effective use of resources. It again evaluates the quality and quantity of outcomes actually accomplished. Lastly, administration shapes to a large extent the image and prestige of an organisation and tries to build into the organisation provisions for innovation, change and development.

## **2.2 Characteristics of Administration**

In general, organisational administration is characterised by two distinctive features, either “open climate” or “closed climate”. The most distinctive feature of the “Open Climate” is its degree of thrust and esprit and low disengagement. This combination suggests a climate in which both the Principal and the staff of a College are genuine in their behaviour. The Principal leads through example by providing the proper blend of structure and direction as well as support and consideration – the mix dependent on the situation. Tutors and other supporting staff work well together and are committed to any task assigned them. Given the “reality-centred” leadership of the Principal and a committed college, there is a drastic reduction close supervision for production emphasis, or impersonality and a plethora of rules and regulations (aloofness). Acts of leadership emerge easily and appropriately as the need arises. The open college climate is not preoccupied exclusively with either achievement or tasks, or the satisfaction of social needs, but both emerge freely. In brief, the behaviour of both the Principal and the entire college is authentic.

The “closed climate” is virtually the antithesis of the open climate. Thrust and esprit are low and disengagement is high. The Principal and the staff simply appear to go through the motions, with the Principal stressing routine, trivial and unnecessary busywork, and the staff responding minimally and exhibiting little or no satisfaction. The Principal’s effective leadership is further seen in close supervision for production emphasis, formulation of rules and regulations and impersonality (aloofness). There is much lack of consideration for the college and the Principal is unwilling and unable to provide dynamic personal examples. These misguided tactics, which are taken seriously by the staff, produce frustration and apathy. The behaviour of both the

Principal and staff in the closed climate is least genuine when insincerity pervades the atmosphere of the college/school. One straight forward way to determine the “relative” openness or closeness of a college/school’s climate is to make use of the following “Climate Openness Index” which is mathematically stated as:

$$\text{Openness Index} = \text{Thrust Score} + \text{Esprit Score} - \text{Disengagement Score} \quad (1)$$

According to Halpin and Croft in Hoy and Miskel (1982) who conducted a pioneering study of organisational climate in schools, the higher the index, the more open the climate of the school and the vice versa. They submit that these descriptions are the most important characteristics of open and closed climates, and when used together, they tend to identify the open and closed attributes described by Halpin and Croft. According to them, when schools with open and closed climate are juxtaposed, open climates tend to be higher in esprit, thrust and consideration and lower in disengagement, hindrances, aloofness and production emphasis. Likert (1961) in Hoy and Miskel (1982) has developed the theory: “New Patterns of Management” and “The Human Organisation”. Although he developed the theory and did most of the initial research in business organisations, Likert clearly says that the perspective is applicable to other kinds of organisations such as the public schools and colleges. Likert developed a continuum along which organisations can be placed according to the character of their superior-subordinate relationship. Among the fair categories of managerial systems he developed is “Participative”.

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

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

- 1) The opportunity to share formulating policies is an important factor in the morale of staff and in their enthusiasm for the college organisation.
- 2) Participation in financial decision-making is positively related to the individual staff member’s satisfaction with their respective college work.
- 3) Staff members prefer Principals who involve them in general decision making.
- 4) Teachers neither expect nor want to be involved in every decision; in fact, too much involvement can be as detrimental as too little.

- 5) Participation in general decision-making has consequences that vary from situation to situation.
- 6) The roles and functions of both Teachers and Principals of a college in decision-making need to be varied according to the nature of the problem.
- 7) Both internal and external factors affect the degree of participation in decision making by staff members.
- 8) Typical administrators are likely to prove ineffective because they are not fully accepted by subordinates because of the limited quality of decisions they make.
- 9) In order to maximise the positive contributions of shared decision making and to minimise the negative consequences, the administrator needs to answer the following questions:
  - a) Under what conditions should teachers (staff) be involved?
  - b) To what extent and how should teachers be involved?
  - c) How should the decision-making group be constituted?
  - d) What role is most effective for the Principals?

### 2.3 Teachers' Participation in School Administration

Johnston and Germinario (1985) discuss participation in school administration by the teacher. In their study, among other issues, they developed the relationship between "teacher decisional status" and "loyalty to the principal". They observed that the most effective teacher-administrator relationship, in terms of both morale and productivity, is a participative one. One of their major conclusions is that teachers' satisfaction with their decisional status is related to loyalty to the Principal. Johnston and Germinario entreat administrators to be increasingly aware of the dysfunctional effects caused by the relative saturation or deprivation of staff in the decisions-making process. To this end, they stress that the Principal must determine what decisions teachers perceive as being most important for shared decision making to maximize organisational benefits. Asiedu-Akrofi (1987) addresses himself especially to schools that operate through Parent-Teacher Associations (PTAs), which "*exist to facilitate co-operation between parents and school teachers so that both parties can best promote the interest of the children in school*" (p.52). The whole idea of a PTA, he emphasises, is to identify common problem areas between the school and the home so that both parties can agree on ways and means of taking constructive measures. In most parts of Africa, according to Aseidu-Akrofi, parents were suspicious of the school in its early beginning and thus felt reluctant to participate in its affairs. Nevertheless, 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 schools.

It is important, he declares, to realise that parents now have "*a great contribution to make in building up a good school life for their children*" (p.95). He goes further to say that parents insistence on the provision of some basic amenities and opportunities in the schools have in some places helped in deciding what some schools do. Parents, many of who are as educated as the teachers, are in the opinion of Asiedu-Akrofi, "*a useful source of information to teachers*" and "*they have to be wooed to supply pertinent data for child growth*



*and general evaluation of the work of the institution” (p.95).* While it is a good idea to encourage parents to participate in the school programmes, Asiedu-Akrofi contends that, *“great caution is needed to avoid unnecessary interference”*. He points out that some parents *“try to use the meetings of the PTA to interfere unnecessarily with school affairs”* and in fact in some cases *“they even want to direct school policies”* (p. 52 & 95). In effect, in administration, communication of adequate information to workers enhances their active and wilful participation that generally has several significant and desirable outcomes.

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

In Ghana, both government directives and views of government officials support and strengthen the need for involving school staff in the financial administration of their schools as a means of ensuring efficiency and accountability. For instance, some directives by both the Ghana Education Service (1979) and the Ministry of Education (1968) guarantee the involvement of the Board of Governors in the financial administration of their respective schools. The GES stipulates: *“The Board shall ensure that all funds of the institution are properly administrated by the Heads of the institution in accordance with the requirements and accounting instructing of the Ghana Education Service (p.7)”*. The Ministry of Education, Ghana, also directed the Heads to be responsible for the financial business of their institutions to the Minister of Education through the Board of Governors. The said directives by both the GES and Ministry clearly show that the Board of Governors has a responsibility to ensure sound financial administration in its school. The Ministry implicitly recognises the Assistant Head/Vice Principal as the deputy to the Head/ Principal as regards the financial business of the school or college. Several government officials in Ghana share the view that school financial administration should be made open to all sections of the school system in order to enhance efficiency, accountability and tranquillity in the schools or colleges.

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

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

A number of writers address themselves specifically to the need for staff participation in various aspects of school financial administration. Some of these aspects of school financial administration are budget building and fiscal control practices. Campbell, Bridges and Nystrand (1977) identify budget building; securing revenue and managing expenditures as some of the tasks of school financial administration. In their view, the achievement of such tasks requires an organisation or structure by which they refer to as *“the relationships of people as they work to achieve a common goal”* (p. 149). The

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

Campbell and others are of the view that it is important that the people within the school system who actually operate the programmes have a large part in budget building. This, according to them, means that teachers will have a real voice in suggesting what is necessary by way of working conditions, equipment, supplies, activities, and other items to make instructions more effective. They conclude also that non-teaching employees who clean floor, repair roofs or do other tasks will also have a voice in suggesting what is needed to do these jobs efficiently. Wilson (1966) and Asiedu-Akrofi (1987) share similar views. Wilson submits that good budget planning involves the entire staff. He suggests that ideas of improvement should be solicited from all departments of the school system and that school departments should have a voice in determining budget for their work programmes. On the importance of school budget building by the entire staff, Wilson contends that it is more than democratic administration; it is a way of obtaining wider, and perhaps wiser, decisions regarding educational programming. Used tactfully, he argues, it is a vehicle for curriculum improvement. It can inspire teachers to dream about innovation and better teaching. It can also lead them subtly to become cost conscious.

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

Owusu (1998) has also contributed to Budget Building development. He is of the opinion that budget involves the preparation of estimates for probable incomes and expenditures for the future. He submits that it is a work programme, which translates the work policy into monetary terms. The budget of a school translates the work programme of the school, as carefully planned by the Head (Principal) and his staff, into monetary terms. He emphasises that the preparation and submission of budget estimates constitute an aspect that is one important approach to obtaining funds to carry out the activities of the school/college. While the preparation of budget estimates is essential, the right approach to budget preparation could make a difference between schools or colleges that receive adequate funding and those that receive just a little amount of funding. He again contends that the preparation of budget estimates should not be left alone with the school/college accountant. It is true that the Accountant will provide the detailed writing of the estimates; it is the Head or Principal who, in

consultation with his staff, determines the work programme of the school or college. In view of the vital responsibility of the head/principal in budget preparation, Owusu submits that the head/principal has to direct the preparation of the budget and has to be conversant with the right approach to the preparation of budget estimates.

Considering the categories of people who matter in school financial administration, Owusu writes that funds for schools and colleges are not adequate in relation to work programmes translated into monetary terms. As a result, the head/principal has to work hard to ensure receipt of funds from other sources. Here, he emphasises that the success of the Principals or Heads in obtaining extra funds depends on his foresight and sense of integrity, business acumen and a development of a sound relationship between himself and the School/College Staff, Student, Board members, PTA members and the local community. As a school Business Manager, the Head or Principal has the responsibility of making efficient use of funds and other resources provided for the college. He must be accountable for the expenditure of any amount of money or the utilisation of any physical resource. Here also, he is likely to obtain the cooperation, assistance and support of his Staff, Students, Board Members, the PTA and others in his efforts towards extra funding only to the extent that he maintains sound accountability of funds and other resources placed at his disposal.

The need for involving school staff in the fiscal control practice receives some attention in the literature. According to McWilliams (1959), one of the purposes of inspecting school accounts is to see that the grants of public money are being used as "*intended by parliament*" (p. 6). Harris (1960) considers audit as an aspect of fiscal control practice. Harris explains that the purpose of audit is to provide a complete safeguard of taxpayers' monies. Harris maintains the fact that periodic audits are essential for the protection of the funds of every institution. He particularly advocates "internal audits" which are conducted by employees of the college. Harris cites Whitney to have underlined the need for adequate internal auditing and internal control. What is termed "internal control" may in his view, be achieved by organising the business and fiscal procedures of the institutions so that each employee in his area, in performing his normal duties, checks and verifies the work of another employee. Campbell, et al (1977) suggests that a budget control system should be developed so that at least once a month the conditions of expenditures and revenues might be ascertained. Such a report, in their opinion, can both help the head and his staff in the administration of the budget.

Jefferies (1985) carried out a study to investigate the budgetary process at selected institutions of higher education specifically to ascertain whether institutional size and budgeting approach employed affected the manner in which it was executed with regard to the preparation, the adoption and the execution and control phases, as well as the amount of personnel involvement. Based on the findings of the study, Jefferies concludes, among other things that the range of personnel participation in the budgeting process is limited mostly to the top administrators.

### **3. Methodology**

#### **3.1 Research Design**

The researcher employed both assessment and evaluation procedures to answer the research questions that guided the study. The purpose of employing the assessment procedure was that of a fact-finding which was meant to describe the present situation that exists in the financial administration of the Colleges of Education, whether the colleges operate under “Open administration” or “Closed administration”. On the other hand, the purpose of the evaluation was to make judgement about the practical effects of staff participation or staff non-participation in financial administration in the colleges.

#### **3.2 Population**

The population of this study included Principals, Bursars/Accountants and other Accounting and Managerial/Administrative Staff, both Teaching and Non-Teaching staff and Students. The study was conducted in the seven (7) Colleges of Education in Ashanti Region (see appendix A). These constituted the census for the study that the researcher wished to make some inferences but since these Colleges were scattered or located over a large geographic environment, three (3) Colleges were sampled namely, Wesley College of Education (Kumasi), St Louis College of Education (Kumasi) and Offinso College of Education (Offinso).

#### **3.3 Sample and Sampling Procedure**

Some of the elements in the sample for this study (teaching staff, non-teaching staff and students) were selected on probability basis by using simple randomization procedure where every element of the sampling frame had a known non-zero chance of being selected for the study. The sample was completely unrestricted because the selection was designed to reflect the characteristics of the population. On the other hand, the Principals, Vice-Principals, Bursars or Accountants and other accounting staff were selected on non-probability basis by using a purposive sampling procedure. The researcher employed this procedure in order to obtain the needed and specific information from these elements in the sample for the study. Together, the sample size for this study was 120. These elements of the study were classified into four identifiable categories namely; Principals, Vice Principals and Bursars or Accountants (category A), Teaching Staff (category B), Administrative and Non-Teaching Staff (category C) and Students (category D).

#### **3.4 Data Collection Instruments**

The main instrument used to collect the bulk of the data was questionnaire. Other supporting instrument employed was interview guide. The questionnaire was used to solicit information from the respondents on the following issues: Demographic characteristics of respondents such as sex, age, status in college, experience in college, present rank with Ghana Education Service, and qualification. Other information

solicited includes the level of respondents' attainment of knowledge in Accounting and Financial Administration, the questionnaires were used because the sample size was quite large and the respondents were clustered over a large geographic area.

### **3.5 Pilot Testing**

The questionnaire was tested at the College of Education (Akrokkerri) in Ashanti Region. This was meant to help evaluate and assess the efficiency and reliability of the instrument used. Thirty respondents from the College were involved in the pilot testing. They were the Principal, the Bursar, the Vice Principal (administration), fifteen Teaching Staff, seven Students and five Administrative Staff. Apart from the Principals and the Bursar, the other respondents were selected through random sampling.

## **4. Results and Discussions**

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

The discussion of the results is preceded by the demographic characteristics of the respondents. Background information about respondents has some vital significance in research work. Among other things, such information helps in determining the extent to which the data provided could be depended upon. In this study, such information would assist to know the calibre of the college personnel, especially the supportive financial administrators (staff) who, as some writers contend, are to be involved in the financial administration of their colleges. This knowledge would aid us to ascertain whether the staff involved in this study could be ignored or could contribute meaningfully to enhance college financial administration. The respondents were categorised into; Principals, Vice-Principals and Bursars or Accountants (category A), Teaching Staff (category B), Administrative and Non-Teaching Staff (category C) and Students (category D). These categorisations were made in view of the fact that respondents under each category almost have the same responsibility or authority. In addition, they almost had the same status or grouped under the same administrative departments in the colleges. As a result, they almost have the same administrative characteristics in the college.

**Research question 1:** What is the perception of respondents on involving staff members in the financial administration of the colleges?

This research question was designed to ascertain respondents' opinion or perception on staff participation in financial administration of the colleges. It was directed to finding out whether it is important to involve staff members in the financial decision-making in the colleges. Also, to find out from the respondents how they would describe the present financial administration in their colleges in terms of openness or closeness. The response obtained is presented below.

**Table 1:** Perception of Respondents on Staff Participation  
 in Financial Administration of the Colleges

Response	Category of Respondents				
	Principals and Bursars	Teaching Staff	Non-Teaching Staff	Students	Total
	No. (%)	No. (%)	No. (%)	No. (%)	No. (%)
Yes	12 (10.0)	43 (35.8)	18 (15.0)	41 (34.2)	114 (95.0)
No	0 (0.0)	0 (0.0)	0 (0.0)	3 (2.5)	3 (2.5)
Not Sure	0 (0.0)	2 (1.7)	0 (0.0)	1 (0.8)	3 (2.5)
Total	12 (10.0)	45 (37.5)	18 (15.0)	45 (37.5)	120 (100.0)

Source: Field study, 2016.

Table 1 indicates that 114 out of the 120 respondents constituting 95% share the perception that it is important to include staff members in the financial decision-making in the colleges whilst 3 (2.5%) said it is not important. These respondents responded “yes” to a question, which solicited their perception whether it is important to involve staff members in financial decision-making, or not.

To support their perception, at least 2 reasons were solicited from each respondent. Below are the summary of the list of reasons given by the respondents.

- a) For transparency and credibility in financial administration.
- b) For fair assessment resulting from adequate financial information.
- c) For creating opportunity for the staff to learn about financial administration in school or college administration.
- d) For avoidance of suspicions and rumour mongering about finances in the colleges.
- e) For adequate staff support and co-operation.
- f) For appreciating financial difficulties faced by the college administration and making appropriate and reasonable demands and claims.
- g) For checks and balances in colleges financial transactions.
- h) For good college climate.

The above reasons were given by 91.7% (110) out of the 120 respondents. 8.3% (10) of the respondents did not state any reason to support their perception. From the data provided in the table 1, it is apparent that in a school or college setting, it is very important to include staff members in all aspects of administration especially in the financial administration which according to Owusu (1998), is the most crucial, critical and perhaps the most important function of the college administrator (Principal). Graham (1974) and Davis (1981) talk about employee participation in administration. According to Graham, “participation”, is “*the inclusion of employees in the decision-making of the organisation*” (p. 89). He contends that participation, which involves a sharing of decision-making by the employees, implies also that the employees have access to sufficient information on which to base their share in decision.

**Table 2:** Respondents views on openness of Financial Administration of the Colleges

Response	Category of Respondents				
	Principals and Bursars	Teaching Staff	Non-Teaching Staff	Students	Total
	No. (%)	No. (%)	No. (%)	No. (%)	No. (%)
Very Open	2 (1.7)	0 (0.0)	2 (1.7)	1 (0.8)	5 (4.2)
Open	7 (5.8)	10 (8.3)	2 (1.7)	13 (10.8)	32 (26.6)
Closed	3 (2.5)	21 (17.5)	14 (11.7)	16 (13.3)	54 (45.0)
Very Closed	0 (0.0)	14 (11.7)	0 (0.0)	1 (12.5)	29 (24.2)
Total	12 (10.0)	45 (37.5)	18 (15.0)	45 (37.5)	120 (100.0)

Source: Field study, 2016.

It was altogether fitting that respondents expressed their opinion as to the befitting description of the current financial administration of their Colleges in respect of how “open” or “closed” the financial administration was in their colleges and whether it was necessary to make it open at all. Accordingly, an open-ended questionnaire item requested them to indicate the degree of “openness” or “closeness” of the financial administration of the Colleges. Table 2 clearly indicates that 69.2% constituting 83 out of the 120 respondents of whom 45.0% (54) and 24.2% (29), shared the opinion that financial administration in the colleges was “closed” and “very closed” respectively. On the other hand, 30.8% representing 37 respondents of whom 4.2% (5) and 26.6% (32) responded that the financial administration system in the Colleges was “very open” and “open” respectively. It was very interesting to note from the table that while most of the respondents in category “A” were at one side of the issue saying that the system was “open”, most of the respondents in the other categories were at the other side sharing the opinion that the financial administration system in their Colleges was “closed”

Concerning some interview questions whether it was necessary to make financial administration open in their Colleges, the respondents answered overwhelmingly in the affirmative. The existing system in the Colleges indicates that financial administration was “closed” to most of the college staff members (see table 2). Contrary to their experience, most of the respondents, including all the key financial administrators, were of the opinion that financial administration must be “open” to all the categories of personnel in the Colleges. Some of them submitted that when the system is made “open”, it would minimise negative tendencies prevalent among the supportive personnel in the Colleges. Examples of such negative tendencies mentioned are suspicions, withdrawal from service and performance, speculations, apathy, tensions, inter and intra-personal and departmental conflicts and students unrests. In lieu of such tendencies, most of the respondents shared the view that “open” college financial administration might encourage some positive tendencies like mutual understanding, trust, and cooperation between the key financial administrators and the supportive staff. As a result, it was explained that it might make the other supportive staff more capable and willing to contribute meaningfully not only in financial matters but also to general administration of their colleges.

It is significant to know that all the respondents who were interviewed for additional information for this study, considered it as a matter of right to know the financial operations of their colleges. This view is in conformity with that of Millet (1954) who contends that the general public has an interest in the financial records of any institution to enable their fair assessment and judgement. Others also thought that open financial administration might help to minimise the temptation of some key financial administrators mismanaging and misappropriating college funds. It is interesting to note that 100.0% (that is, all the 120 respondents) were in favour of the practice of open college financial administration.

**Research Question 2:** What is the level of staff participation in the financial decision-making process in the Colleges?

This research question was designed to measure the adequacy of staff participation in the financial decision-making process in the Colleges. Respondents were also requested to share views on any adverse effects of staff participation in the financial administration of the Colleges. The table below presents respondents' view on the issue.

**Table 3:** Adequacy of Staff Participation in Financial Decision-Making in the Colleges

Response	Category of Respondents				
	Principals and Bursars	Teaching Staff	Non-Teaching Staff	Students	Total
	No. (%)	No. (%)	No. (%)	No. (%)	No. (%)
Very Adequate	0 (0.0)	0 (0.0)	3 (2.5)	1 (0.8)	4 (3.3)
Adequate	3 (2.5)	9 (7.5)	13 (10.8)	22 (18.3)	47 (39.2)
Inadequate	5 (4.2)	22 (18.3)	2 (1.7)	19 (15.8)	48 (40.0)
Very Inadequate	4 (3.3)	14 (11.7)	0 (0.0)	3 (2.5)	21 (17.5)
Total	12 (10.0)	45 (37.5)	18 (15.0)	45 (37.5)	120 (100.0)

Source: Field study, 2016.

Table 3 provides responses to a questionnaire item which solicited respondents view on the adequacy of staff participation in the financial decision-making process in the colleges. As shown in table 15, 3.3% (4) of the respondents contended that staff participation in financial decision-making was very adequate. In a similar view, 39.2% (47) supported the notion that staff participation was adequate. On the other hand, 57.5% (69) of the respondents of whom 40.0% (48) and 17.5% (21) admitted the fact that participation was inadequate and very inadequate respectively.

Decision-making is very important in any organization. This is because any decision taken in the organization has a degree of influence towards the achievement of set goals and objectives. Generally, decision-making affects material resources, human resources, financial resources, processes or procedures. As a result, all personnel who are likely to be affected by the decision(s) must be made to take part in such decision-making in order to willingly embrace any changes that might result from such decision(s). According to Drucker (1954), participative decision-making is a strong tool for any organizational or institutional management to achieve set goals and objective.



He submits that for management to achieve results, “Management by Objective (MBO)” is one of the best approaches to management. Drucker defines “MBO” as a management approach where all employees at each level are involved in decision-making at their respective levels of work to ensure their commitment in order to improve production. This study reveals an opposite direction as far as Drucker’s participative decision-making ideology of management is concerned. If the management body of schools and colleges could adopt this management approach, productivity would be improved as far as teaching, learning, and other activities in the schools and colleges are concerned.

**Table 4:** Adverse Effects of Staff Participation in the Colleges’ Financial Administration

Response	Category of Respondents				
	Principals and Bursars	Teaching Staff	Non-Teaching Staff	Students	Total
	No. (%)	No. (%)	No. (%)	No. (%)	No. (%)
Yes	4 (3.3)	6 (5.0)	2 (1.7)	16 (13.3)	28 (23.3)
No	5 (4.2)	31 (25.8)	14 (11.7)	25 (20.8)	75 (62.5)
Not Sure	3 (2.5)	8 (6.7)	2 (1.7)	4 (3.3)	17 (14.2)
Total	12 (10.0)	45 (37.5)	18 (15.0)	45 (37.5)	120 (100.0)

Source: Field study, 2016.

Table 4 indicates responses with regard to any adverse effects of staff participation in the colleges’ financial administration. 23.3% representing 28 respondents admitted the fact that staff participation in the administration of the colleges’ finances has several adverse effects. They stated the under-mentioned adverse effects to support their views on the notion. That:

- a) College authorities have no guarantee for their confidentiality
- b) There would be possibility of conflict of interest.
- c) They would have grounds for criticism because of their accessibility to adequate financial information.
- d) Due to consensus building, financial decision-making would be difficult.
- e) They would serve as treats to the Principals’ authority in financial administration.
- f) There could be mismanagement of funds by some staff members.

On the contrary, 62.5% representing 75 of the respondents without hesitation, contended that staff participation in the colleges’ financial administration has no adverse effects which are detrimental to the colleges’ administration in general as expressed by others. They admitted among others that their involvement would rather ensure open financial administration in the colleges, serve as relief to the Principals in financial decision-making, enhance efficiency in college financial administration, and promote high staff co-operation, understanding and belongingness, which together set or define the good climate for the colleges. In a similar school of thought, Coch and French in Hoy and Miskel (1982), investigated into the practical effects of staff participation in decision-making and submitted among others that “*staff participation in financial decision-making is positively related to the individual staff member’s satisfaction with their respective college work.*” In addition, they contended that “staff members prefer

Principals who involve them in general decision-making (regardless of whether the staff members are teaching or non-teaching) to sustain their morale for higher achievements.

**Research Question 3:** How much access do staff members have to information relating to financial transactions of the colleges?

This research question was designed to ascertain the degree of accessibility staff members have to sufficient financial information of the Colleges. Respondents were asked to rate how much access do staff members have to financial information either such information is accessible or inaccessible. Their responses are presented below.

**Table 5:** Degree of Accessibility to Financial Information of the Colleges

Response	Category of Respondents				
	Principals and Bursars	Teaching Staff	Non-Teaching Staff	Students	Total
	No. (%)	No. (%)	No. (%)	No. (%)	No. (%)
Very Accessible	0 (0.0)	0 (0.0)	3 (2.5)	2 (1.7)	5 (4.2)
Accessible	8 (6.7)	10 (8.3)	13 (10.8)	7 (5.8)	38 (31.6)
Inaccessible	2 (1.7)	28 (23.3)	2 (1.7)	28 (23.3)	60 (50.0)
Very Inaccessible	2 (1.7)	7 (5.8)	0 (0.0)	8 (6.7)	17 (14.2)
Total	12 (10.0)	45 (37.5)	18 (15.0)	45 (37.5)	120 (100.0)

Source: Field study, 2016.

From table 5, 31.6% representing 38 of the total respondents of 120 admitted that financial information in the Colleges is accessible. They expressed opinion that the accounts offices of the colleges are always opened to the staff to source for any financial information that may interest them. Contrary to this opinion, 50.0% representing 60 of the respondents argued that financial information in their colleges is inaccessible. A follow-up question which solicited the views of the respondents who admitted that financial information is accessible, on what means or channels through which they normally or probably receive financial information in the Colleges revealed the following: Most of them said through their interactions with the Principals, staff meetings, and notice boards. Others also said through departmental meetings, accounting staff, colleagues, Students' Representative Council (SRC) meetings and through rumour mongering.

Comparatively, the data presented in table 5 reveals that accessibility to financial information in the colleges is very low. Though a sum-up of 35.8% (43) admit that financial information is accessible, 64.2% (77) on the other hand, have the opinion that such information is not accessible in the colleges. Considering such opposing submissions made by respondents, it presupposes that if college personnel have access to financial information in their colleges, it is a selected few but not the majority. As stated in the literature, the government as well as several government officials in Ghana share the view that schools' or colleges' financial administration should be open to all sections of the schools or colleges in order to enhance efficiency, accountability and tranquillity. Such governmental and fantastic view with its attendant benefits has not

been materialised fully as expected in the Colleges. It is therefore incumbent upon the Principals to ensure that personnel in the Colleges have sufficient access to financial information in order to inform their decisions.

Much have been done about this study to come out with the need for the Principals of the Colleges of Education to include their staff members in the financial administration of the colleges in order to create a congenial atmosphere in the colleges to enhance teaching and learning. Considering the adverse effects of the participative style of financial administration of the Colleges highlighted in the study vis-à-vis the importance, it is obvious that when the Principals involve the staff in financial decision-making, Colleges' financial administration would have a sound and a transparent base for building a strong team spirit. This approach would encourage better performance to maximise College benefits. It is the hope of the researcher that Academicians and the Authorities concerned would subject the findings, conclusions and recommendations of this study to critical scrutiny to provide better and more appreciable views on staff participation in financial administration of the Colleges of Education in the country and beyond.

## 5. Summary

Out of the 120 respondents, 114 (95%) held the opinion that it is undoubtedly important to include staff members (those with the requisite knowledge and competencies) in the financial decision-making in the Colleges. These respondents supported their opinion convincingly with reasons such as; transparency, credibility, fair assessment, checks and balances, opportunity for staff to learn and for adequate staff support and cooperation. Other reasons include avoidance of suspicions and rumour mongering about finances in the Colleges. The study also uncovered that the system of financial administration in the Colleges under-study was "closed". This opinion was popularly expressed by 69.2% constituting 83 out of the 120 respondents. The remaining 30.8% (37 out of the 120 respondents) contended that the system was "open". The majority further submitted that schools and colleges which operate "open climate" as a characteristic of its financial administration in general tend to be higher in esprit, thrust, understanding, cooperation, we-feeling and consideration, and lower in disengagement, hindrances, aloofness, production emphasis, apathy, tensions and conflicts. Notwithstanding the response of the fewer group vis-à-vis the response of the majority who submitted that the system was "closed" and as result, agitating for an "open system", it was very interesting to note that all the 120 respondents (100%) were in favour of the practice of open college financial administration.

In respect of assessing the willingness or otherwise of the staff to participate in the colleges' financial administration, 62.5% of the respondents said, the staff members had no objection(s) or excuse(s) to participate if they were authorised to do so. According to them, as long as staff members willingly partake in many college activities and are prepared wholeheartedly to take up any task assigned them by college authorities, they had no hesitation or so ever to participate in the colleges' financial

administration if permitted. In addition, some argued that most of the staff members apart from the bursar or accountants, have attained appreciable knowledge and competencies in accountancy or financial administration or management and such staff could be utilised in the colleges to maximise college growth and development in respect of management or administration of college finances. As against this opinion, 37.5% of the respondents admitted that due to inexperience, lack of motivation coupled with overload of work, some staff members were reluctant to take such additional duty in the colleges. This study reveals that though some staff members were not willing, majority strongly affirmed their willingness and interest to participate if mandated.

## 6. Conclusion

Several conclusions could be drawn from the findings of this study. Principals of Colleges of Education as well as Heads of educational institutions in Ghana have the responsibility for the financial administration of their colleges and institutions. They are responsible to supervise and monitor the work of their Bursars and other accounting staff in their colleges or institutions. Truly speaking, any person who is been entrusted with the responsibility of supervising or monitoring needs to possess technical knowledge and competencies about the activity in question to ensure effective and efficient output of work.

Most of the Principals of the colleges investigated have not received much training in accountancy and financial administration and for that matter have not been exposed to the basic knowledge and competencies in these two disciplines that are necessary for Principals as financial administrators. This state of affairs could be generalised as what may be obtained in most of the Colleges of Education in Ghana.

It may be deduced from the findings of the study that lack of participation by the supportive financial administrators in the financial administration of their colleges has generated many unhealthy attitudes such as suspicions, speculations, apathy and unrest among them. This observation is also a confirmation of the view that when educated and high level personnel lack participation in issues involving or affecting them, they tend to exhibit such symptoms of tension and dissatisfaction. The findings further seemed to suggest the presence of other dysfunctional effect of inefficiency in the financial administration of the colleges. This was attributable to lack of participation by the supportive financial administrators coupled with lack of pre-requisite training in, and practical exposure to, accounting and financial administration by the Principals as financial administrators.

Finally, the data presented for this study has exhibited the existence of a college financial administration where competent, experienced and knowledgeable staff members of the colleges investigated, are denied the opportunity to contribute their quota in the colleges' financial administration to enhance efficiency in the administration and management of the colleges' finances. This has created a situation where bursars singularly handle finances without internal checks and also report to Principals who mostly lack accounting or financial management competencies to be

able to monitor and supervise financial transactions in the colleges. In respect of this situation, some measures are recommended below to ensure effective, efficient and sound financial administration in the colleges of Education in the country.

### **6.1 Recommendations**

- In view of the findings and conclusions drawn, it is imperative to exploit and utilize every conceivable avenues and resources to help equip the Principals of the Colleges with some knowledge and skills in accounting, financial administration and any other relevant discipline in order to enhance their competencies to exercise their responsibility over their Colleges' finances. It is equally crucial for the financial administrative structures in the colleges to be made open so as to meaningfully involve the staff members as much as possible. This would help to raise the morale of the human resources of the colleges to ensure high performance of teaching and learning. The involvement of the staff would also help to minimize the temptation of some key financial administrators to mismanage colleges' funds and generally maximize efficiency in the financial administration in the Colleges.
- It must be noted that the responsible management or control of funds for educational purpose is unquestionably one basic premise for the success of any educational enterprise. Given the positive relationship between national developments, the quality of education and the availability of money for educational purpose vis-à-vis the ever-increasing cost of education, the need for effective and efficient financial administration in schools and colleges are evident. There is the need therefore for an effective in-built mechanism in the financial administrative structure of the colleges in order to ensure adequate checks and balances that would enhance efficiency and accountability and all their accompanying benefits. Consequently, the following specific recommendations are made:
- There is the need to open financial administration to the staff members. It is of great importance that the Principals involve their staff members in decision-making relating to the financial administration of their colleges especially in the preparation of their college estimates as a way of obtaining wider, and perhaps wiser, decisions regarding the educational programme of their colleges so as to enhance efficiency. The preparation of the estimates must be based on adequate information elicited from the college personnel.
- There is the need to communicate financial information to the staff members. In order to enhance their ability to participate effectively in the financial administration of their Colleges, there is the need for financial information of the colleges to be communicated adequately to the staff members.

### **6.2 Recommendations for Future Research**

- a) There is the need for an investigation into the evaluation of staff participation in financial administration of the Colleges of Education in Ghana.

- b) There is the need for an investigation into supervisory activities by the Ghana Education Service (GES), the Teacher Education Division (TED) and National Council for Tertiary Education (NCTE) over the work of the College Bursars/Finance Officers and the other accounting staff of the Colleges of Education.
- c) There is the need for an investigation into the readiness and preparedness of the Principals of the Colleges of Education to undergo training in accounting and financial administration to acquire competencies needed for effective financial administration of their respective Colleges.

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