

# Impact of the Central Government's Deficit on Public Tertiary Education Funding in Ghana

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## Abstract

From the era of Ghana's independence, various governments, particularly Dr. Kwame Nkrumah's Administration, considered the importance of education as a tool for socio-economic engineering and national development. Successive governments have all tried their best when it comes funding for tertiary education in Ghana. Funding is a central pillar in the growth and development of any tertiary education in Ghana. The Ghana Government funds public universities through annual budgetary allocations with a view of achieving its national goals. Over the years, demand for university education in Ghana has increased exponentially, thereby triggering growth. However, annually the government instead of incurring surplus rather incurs deficit. This trend has a negative toll on public tertiary education immensely. It is argued sometimes these public tertiary education set up are forced to operate with an element of financial distress. Moreover, the presence of financial trouble in public universities has led to limited growth. Hence the paper sought to assess the Impact of the Central Government's Deficit on Public Tertiary Education Funding in Ghana. The paper resorted to the use of exploratory and qualitative research paradigm taking into account the use of secondary data for analysis. The outcome revealed that there exist funding challenges leading to yearly deficit burdening the government which also affect the growth of tertiary educational institutions in Ghana. Further, the findings also revealed that the problems with internally generated funds greatly influence tertiary education, in terms of enrollment, expenditure, the various sources of finance available to students as well as infrastructural development, research and faculty development, and even the promotion of technology.

**Keywords:** Deficit, Tertiary, Education

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## 1.1 Introduction

Globally, governments play a vital role in subsidizing tertiary education. In the past few years, deficits in the annual budgets of public tertiary institutions have increased. According to the World Bank (2018), the problem of funding for tertiary education is more pervasive among African nations. However, Sub-Saharan African universities are the most financially strained (Teferra, 2015). In Ghana, the circumstance is comparable to that of other African nations. During the 2020 fiscal year, for instance, the entire expenditure allocation for all public institutions was Ghs 96,410,209,252.55, but the income received was Ghs 55,138,214,396.08, resulting in a deficit of Ghs 41,271,994,856.47. Similarly, the expected budget allocation for the year 2021 was 109,275,888,610.96 Ghana cedis, whereas the actual capitation received was 70,096,526,873.35 Ghana cedis (Mof, 2021).

The purpose of Ghana's public tertiary institutions is to fulfil the mandates of teaching, learning, research, and innovation. These institutes of tertiary education are primarily supported by the government through annual recurrent and development grants. The demand for tertiary education in Ghana has expanded throughout time, necessitating an increase in academic personnel, academic programmes, and educational infrastructure. In spite of this, budgetary constraints to accommodate development have been a reality in a number of tertiary institutions. This study attempted to examine the impact of the Central Government's Deficit on Public Tertiary Education Financing in Ghana in response to the growing funding issues.

Governments, policymakers, and university administrators face a significant difficulty when attempting to fund higher education globally. While governments give some resources to support higher education in developed nations, university officials make a continuous effort to mobilise and diversify additional resources. In the most developed nations, there has been an increase in the desire for policy reform to lessen the federal and central governments' reliance on higher education funding. Simultaneously, there has been a steady movement from providing free higher education to a cost-sharing system in which students contribute to their education. In contrast, the situation is completely different in the majority of African nations, where the introduction of cost sharing has exacerbated disparities between the wealthy and the disadvantaged, relegating higher education to the privileged elements of society.

As government funding for education has decreased, it is necessary to investigate alternate ways for supporting institutions. In addition, tuition and other user fees have been implemented to require students to contribute to their education. This is not the case in the majority of developing countries, particularly in Africa, where supporting higher education has traditionally been the primary duty of the central government.

In Ghana, as in many other developing nations, the state continues to govern and control universities and other higher institutions. The government has been responsible for funding higher education since colonial times. Attempts to implement cost sharing, in which students are obliged to pay a portion of their education expenses, have resulted in protests, demonstrations, and delays to the academic calendar owing to institution closures. Students, headed by student leadership, have used Marxist theory, in which the state supports all social and public services, to politicise government cost recovery policy attempts. Higher education in Ghana is currently a publicly funded service, but sustaining its efficiency, accessibility, quality of programmes, physical plant and facilities, and faculty retention creates issues. Marxist-leaning students and advocates usually oppose government programmes that promote cost-sharing policies.

Sanyal (1998) supported state control of higher education in both developed and developing nations with three arguments. Ghana Revenue Authority (GRA) the postcolonial era demanded the replacement of foreign expatriates in control of public institution administration with qualified nationals. This necessitated that governments invest in higher education to produce more qualified individuals who would be accountable for running the state apparatus efficiently and effectively. Consequently, supervision of higher education by the government was required soon following independence. Second, it is well acknowledged around the world that investments in higher education contribute to social and economic growth. The development of efficient and successful higher education systems occurs concurrently with the creation of knowledge and the advancement of society and the economy (Sanyal, 1998). Idealistically, the government must play an active part in the development of human capital to achieve the country's developmental goals. Lastly, the state's ownership of higher education is a result of the government's desire to ensure equity and access to higher education by subsidising the expenses for less fortunate citizens. Sanyal (1998) stated further that unless the state subsidises higher education, few people will gain from it, and the wealthy and elite will control higher education. After colonialism, both industrialised and developing nations have used these and other justifications to justify state engagement in higher education.

According to Enterversity (2021), a free university search engine for African students, the average cost of higher education at Ghana's public universities is between GH1400 (\$243.45) and GH2100 (\$409.90). (365.17). Higher education provided by private universities costs between GH5,000 (\$869.46) and GH9,000 (\$1,565.03) (Enterversity, 2021). This sum is somewhat pricier for the average Ghanaian. In order for students to be aware of these increases and the cost of higher education, it is essential that they are exposed to the many funding options accessible. According to Oseni et al. (2018), one of the most essential components of education finance is the funding sources available to students. They propose that funding sources should be mentioned publicly so that they can be compared with other funding sources (Oseni et al., 2018).

## 1.2 Problem Statement

Sources of funding are a concern for majority of public tertiary educational institutions worldwide. The ability of the public tertiary education institutions in Ghana to establish a successful mechanism to manage financing sources is a crucial step in the advancement of education. Moreover, such action contributes to the reduction of weak financing sources and the improvement of Ghana's tertiary education system. In Ghana, the dropout rate of students from public tertiary education institutions is intolerable. Most often, this is due to financial issues and inadequate funding strategies.

Atuahene and Owusu-Ansah (2013). argue that the entry to public tertiary education in the country might be extremely challenging for persons from low socioeconomic backgrounds due to budgetary constraints. This suggests that there is a significant demand for public tertiary education and that there is still a great deal of work to be done in the sector, with the majority of problems being attributable to financial issues. However, there are additional small reasons that contribute to the bad administration of public tertiary education in Ghana, such as poor monitoring and the indifference of some personnel. These variables have a minimal effect on the system

(World Bank, 1999). In addition, the Ghanaian situation is quite intriguing due to the nation's functioning democratic government, particularly in regards to all judgments taken. People anticipate that tertiary education will perform at its highest level and serve as a model for other African nations to learn from, particularly the positive parts. The researchers will note that the funding policy in Ghanaian tertiary education has numerous hurdles, and that the system's ability to overcome these obstacles will ultimately aid in positioning and marketing tertiary education in Ghana.

Some brilliant high school graduates in Ghana are unable to continue their education due to the hurdles posed by their lack of financial resources. In addition to research activities, which are the primary route to the development of any nation, this has not received the necessary attention due to financial difficulties. Because of this, the majority of research funding comes from outside sources. In light of these obstacles, the researchers intends to explore the many sources of funding and offer knowledge to the development of methods for enhancing the entire system. The researchers intends to provide a comprehensive overview of financing sources in order to rectify some of the existing deficiencies.

### **1.3 Purpose of the Study**

The purpose of the study was to examine the impact of the central government's deficit on public tertiary education funding.

### **1.4 Objectives of the Study**

1. To assess the effect of central government's deficit on public tertiary education funding.
2. To evaluate how central government's deficit on public tertiary education can finance

## **2.0 Literature Review**

From 2011 to 2015, Ghana's investment in education was 22-27 percent of the government's annual spending, or 6-8% of the country's GDP. This decreased to 3.9% of the GDP in 2018 for education in general and 1.2% in 2013 for tertiary education, as reported by the World Bank (The World Bank, 2021). In addition, 19.1% of the education budget is allocated to higher education (Newman & Duwiejua, 2015). According to the Institute of Statistics of the United Nations Educational, Scientific, and Cultural Organization (UNESCO), higher education enrollment in Ghana increased from 11.8% in 2011 to 15.7% in 2018, representing approximately 2,879,063 of the population aged 19 to 23. The percentage of women enrolled in school rose from 8.9% in 2011 to 13.3% in 2018. Alternatively, male enrolment climbed from 14.5% in 2011 to 17.7% in 2018. (UNESCO Institute of Statistics, 2021).

### **2.1 Sources of Funding for Tertiary Education in Ghana**

Tertiary education in Ghana used to be free, as was the case with primary and secondary education. In the late 1980s and early 1990s, the government was unable to increase and maintain money for supporting tertiary educational institutions due to low expenditures for tertiary education. As a result, institutions of tertiary education were forced to charge exorbitant tuition fees (Dadzie, 2009). This was impacted by donor-supported policies and the World Bank's push to supplement public income with money by moving the cost of tertiary education from the government to students, parents, and people who purchase tertiary education services. They also stressed large expenditures for elementary and secondary education in order to increase demand for tertiary education (Asamoah, 2017; Britwum & Martins, 2008; World Bank, 1994). Since then, government support for tertiary education has typically taken the form of grants included in the national budget for the development of tertiary education institutions. The Ghana Education Trust Fund (GETFund) is distributed by the government to the several public institutions of tertiary education in Ghana, as opposed to the U.S. Pell grant, which contributes directly to paying students' tuition fees. Other funding sources for tertiary education institutions include local governments, cash generated internally by the institutions, tuition, and international agencies such as the World Bank (Pius, 2014).

The GETFund is an initiative created by the government of Ghana to encourage education at all levels. In 2000, the fund was formed by law by the nation's legislature (Atuahene, 2006; Emeka, 2020). According to the GETFund's website, the trust fund is required to provide "financing to support government effort for the provision of educational infrastructure and facilities in the public sector from pre-tertiary to tertiary" (GETFund, 2021; Atuahene, 2015; Newman & Duwiejua, 2015). This includes contributing to the acquisition of instructional supplies and staff and research development at tertiary education institutions. The trust provides financial assistance in the form of scholarships and grants to deserving but poor students. Additionally, it subsidises academic facility user fees for college students. The GETFund, which is also a source of student loans, allocates funding to assist the operation of the student loan programme, which provides loans to students at approved higher education institutions (Atuahene, 2015; GETFund, 2021). According to Atuahene (2015), the GETFund "makes major contributions to the growth of higher education in Ghana in the areas of infrastructure,

student development, faculty research, and staff assistance" (Atuahene, 2015).

In addition to this, the various higher education institutions in Ghana offer several forms of financial aid. As an example, the University of Ghana offers Students Financial Aid to offset the increasing financial needs of their student applications. This grant is awarded to students who are talented and poor. The fund pays for their academic fees and other expenditures, but only if sufficient money are available. This could be a full or partial scholarship, or work-study for students on campus (University of Ghana, 2018).

## 2.2 Access Policies for GETFund

The high level of corruption between implementation channels is a key obstacle to policy implementation in Africa and the majority of developing countries. Numerous governmental policies have failed due to ineffective monitoring during the implementation phase. Monitoring policy implementation is a well-designed method for tracking the effects and accomplishments of policy objectives. Before institutions can access the GETFund, they are required to comply with its well-designed policies and processes. The following are the precise policies outlined by the Board that; All officially approved projects will be communicated to the various institutions/beneficiaries before funds are disbursed; Funds shall be committed only to officially-approved projects except in cases adjudged to be very critical and approved by the Minister of Education under a certificate of emergency; All awards of contract for projects under GETFund shall be made by the respective competent tender boards with copies of the award sent to GETFund; For constructional projects, payments shall be made upon presentation of duly signed certificates bearing the name of the company awarded the contract; The total cost of the construction submitted to GETFund shall be deemed to include the appropriate consultancy fees; Consultancy fee for constructional projects shall be 6% or less; For vehicle and equipment (except computers), payments shall be made directly to the supplier or dealer; Requests for payments with respect to projects and programs located at the pre-tertiary level shall be made by the Minister of Education or his designated representative; Request for payment with respect to projects located at a tertiary institution shall be made through the Ghana Tertiary Education Commission (GTEC); Requests for payments with respect to projects relating to agencies under the Ministry of Education shall be made by the Minister of Education; Requests for payments with respect to emergency projects in public schools approved by Parliamentarians shall be made through the respective District Education Offices; Request for scholarship grants for the Scholarship Secretariat shall be made by the Registrar of the Scholarship Secretariate; Payments for certificates, in the case of projects at the tertiary level, shall be made through the Vice Chancellors or Principals as the case may be; The Ghana Tertiary Education Commission (GTEC) shall be furnished with a copy of the details of such payments; Requests from semi-autonomous institutes/colleges as well as distant campuses of the universities shall be treated separately though payments for their approved projects shall be sent through the Vice Chancellors/Principals; Payments for certificates, in the case of projects at the pre-tertiary level as well as the agencies under the Ministry, shall be sent through the Minister of Education, Payments for vehicles, computers and equipment shall be made directly to the dealers or suppliers; Only the Minister of Education, the Chief Director of the Ministry of Education, Officials of the GTEC as well as the Heads of the various Tertiary institutions shall upon enquiry be given information regarding payments made or to be made; Contractors are not permitted to follow-up Checks at the GETFund office; Consultants and Suppliers/Dealers may visit the GETFund office only upon invitation; GETFund shall, within five days on receipt of properly issued and authenticated certificates and consultancy claims, endeavor to make payments; Further payments of certificates or claims shall not be made until receipts and payment vouchers of previous payment have been sent to the GETFund ; All GETFund payments shall be subject to the prevailing withholding tax and the same shall be paid directly to the Ghana Revenue Authority (GRA) by the GETFund on account of the payee. Receipts from GRA for such payments shall be forwarded to the payee immediately they are received”.

## 2.3 Accessing GETFund - Procedures

The Board of Trustees has devised well-designed procedures that serve as checks and balances for accessing GETFund funds in order to monitor the Fund's proceeds and ensure that funds are allocated for projects that are intended to advance institutional needs and the achievement of the Fund's goals and policy objectives. These procedures act as monitoring methods to guarantee that the policy is effectively implemented. Following are the steps that institutions must take to have their projects authorised by the GETFund.

- ✚ After the award of a contract of an approved project, a copy of the contract, showing the details of the contract, especially the contract sum and the name of the contractor shall be forwarded to the GETFund
- ✚ Request for release of funds for the payment of a certificate or consultancy claim shall be submitted to the GETFund by the Minister of Education in the case of projects at the pre-tertiary level or relating to the agencies under the Ministry
- ✚ Request for release of funds for the payment of a certificate or consultancy fee claim, in the case of projects at the tertiary level, shall be submitted to the GETFund through the Ghana Tertiary Education Commission

(GTEC). Queries on certificates or claims shall be made directly to the Minister of Finance.

Education for pre-tertiary projects, and to the Heads of institutions in the case of tertiary level projects. In the case of the latter, copies of the queries shall be sent to the Ghana Tertiary Education Commission (GTEC).

6. Any request from a tertiary institution, for payment to a supplier or of a claim by a consultant should normally be accompanied by a short recommendation of the institution's Procurement Committee and certification that all the prescribed procurement procedures had been carried out

7. GETFund should send by Expedite Mail Service or by a quicker delivery system all payment Checks". The complexity of accessing fund from the GETFund is part of the implementation process. It serves as monitoring mechanisms set at the top to ensure successful implementation.

#### 2.4 Central Government's Deficit on Public Tertiary Education finance

The Ministry of Finance and Ministry of Education can finance the deficit in public tertiary education in numerous ways.

Enhancing Internally Generated Funds (IGFs) through increasing tuition fees, commercialization of research and university activities, sale of educational services, and expansion of distance education and satellite campuses were deemed to be extremely important strategies that have helped universities supplement the limited public funding from the government, which primarily covers the payment of staff salaries. Cost reduction or cost minimization measures, whereby universities regulated their costs or linked their budgets with the government-provided monies, were also regarded as an essential strategic response. Parliamentary legislation that bolstered the universities' institutional autonomy enabled them to participate in revenue-generating activities, thereby mitigating the demand of government support.

#### 3.0 Research Methodology

This study is based on an exploratory and qualitative research paradigm with the purpose of examining the impact of the central government's deficit on public tertiary education funding. According to Bryman (2012), qualitative research is a research technique that stresses words over numbers in the collecting and analysis of data. It is permissible to employ qualitative research method to examine human and/or institutional behaviour and behavioural changes, which is the purpose of this study. However, it must be mentioned that despite the virtues of qualitative research method, they have their own inherent shortcomings, which the researchers was aware of. A case study involves "in-depth, qualitative examinations of one or more illustrative situations" (Hagan 2006).

The study employed secondary data sources. Qualitative data collection instruments such as documents was mainly used in this study.

#### 4.0 Result and Discussions

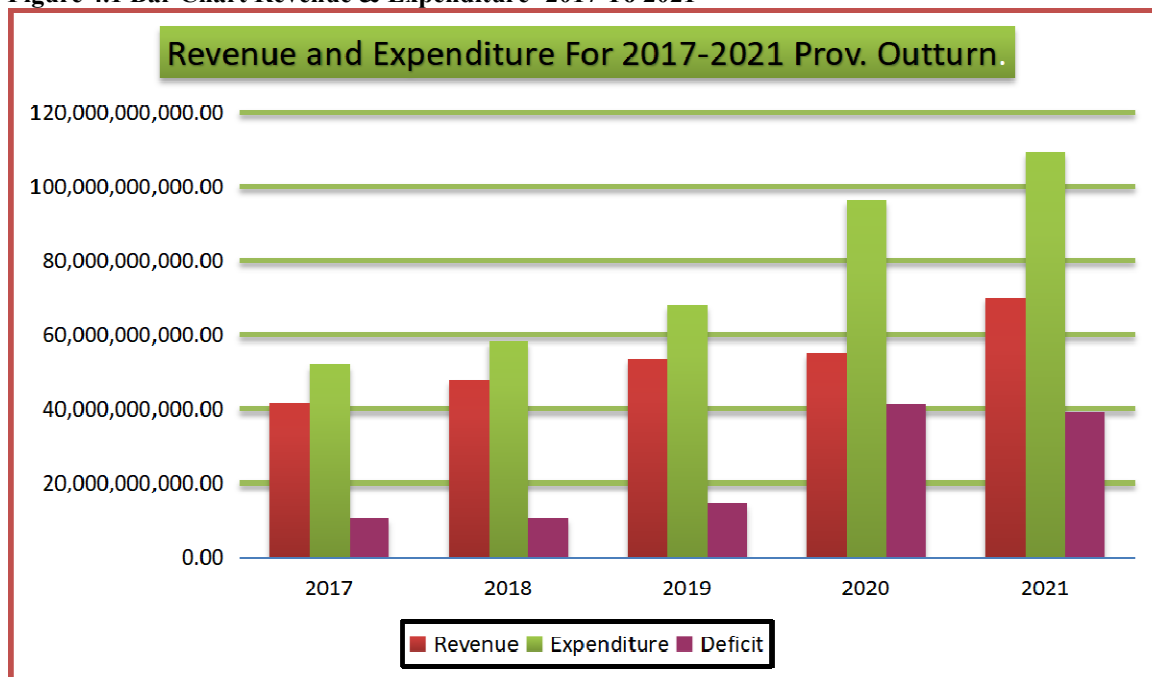
Table 4.1

**Economic Classification of Central Government  
 Revenue & Expenditure -2017 To 2021**

Year	Revenue	Expenditure	Deficit
2017 Prov Outturn	41,497,894,312.78	51,985,948,597.15	10,488,054,284.37
2018 Prov Outturn	47,636,732,966.97	58,196,960,204.75	10,560,227,237.78
2019 Prov Outturn	53,379,610,096.85	67,856,108,798.49	14,476,498,701.63
2020 Prov Outturn	55,138,214,396.08	96,410,209,252.55	41,271,994,856.47
2021 Prov Outturn	70,096,526,873.35	109,275,888,610.96	39,179,361,737.61

Source: Ministry of Finance and Economic Planning (2021)

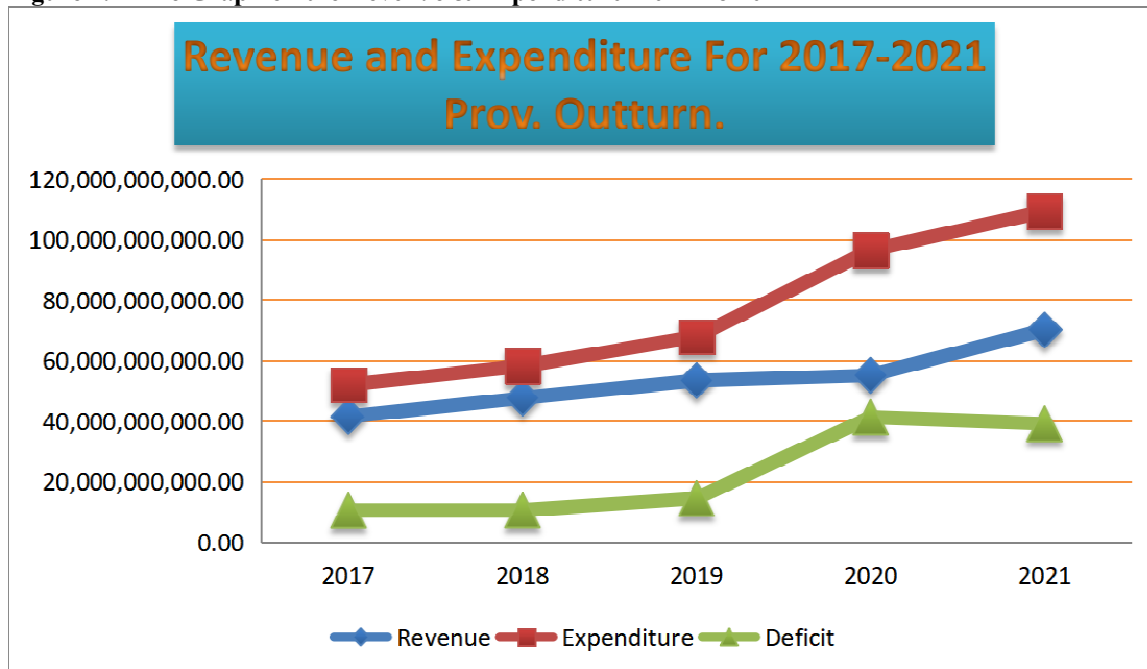
**Figure 4.1 Bar Chart Revenue & Expenditure -2017 To 2021**



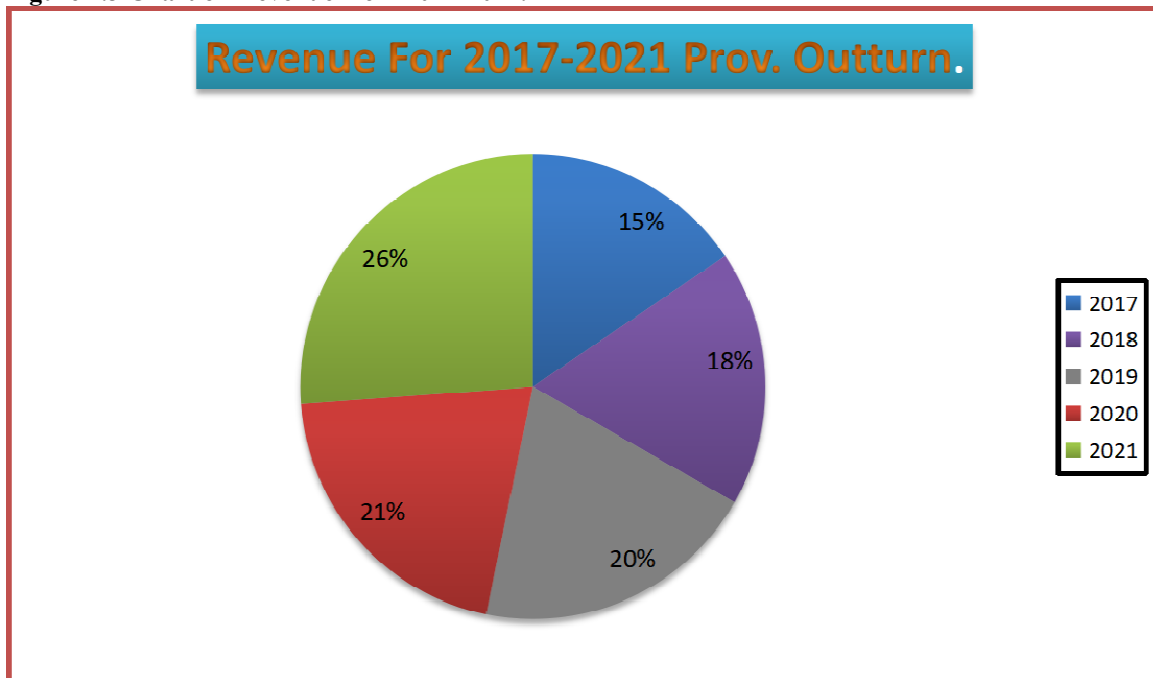
Source: Field Survey (2022)

From table 4.1 and figure 4.1 there are three main variables that depict the use of allocated funds from the government. In terms of revenue, 2021 received the highest which was followed by the year 2019, 2020, 2018 and 2017. Similarly, the highest expenditure was recorded in the year 2021. Also, the year 2020 was next and subsequently followed by the years 2019, 2018 and 2017. Additionally, it was revealed from the table and the chart that 2020 had the highest deficit, it was followed by 2021, 2019, 2017 and 2018.

**Figure 4.2 Line Graph on the Revenue & Expenditure -2017 To 2021**



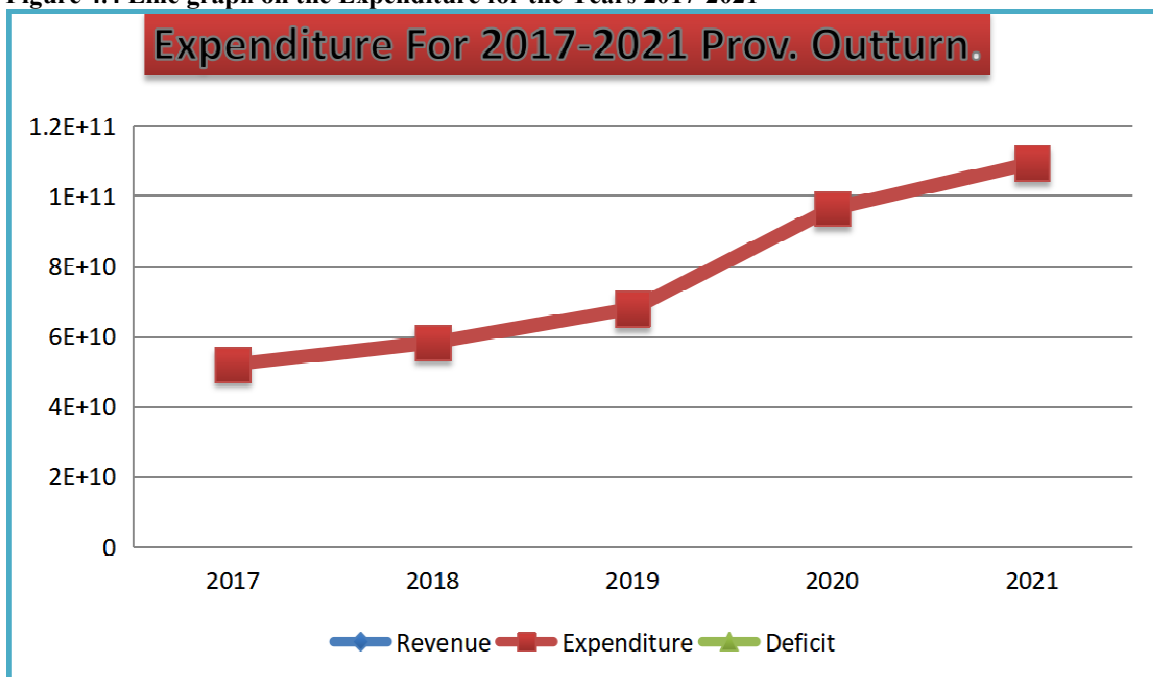
**Figure 4.3 Chart on Revenue from 2017-2021.**



**Source: Field Survey (2022)**

The chart in figure 4.2 is a pie chart of the percentage of revenue for the years discussed. The highest generated revenue was recorded in the year 2021 (26%) in the 2020 the value recorded was 21% in the year 2019 the value recorded 20%, in 2018 it was 18% and the least revenue was recorded in the year 2017.

**Figure 4.4 Line graph on the Expenditure for the Years 2017-2021**



**Source: Field Survey (2022)**

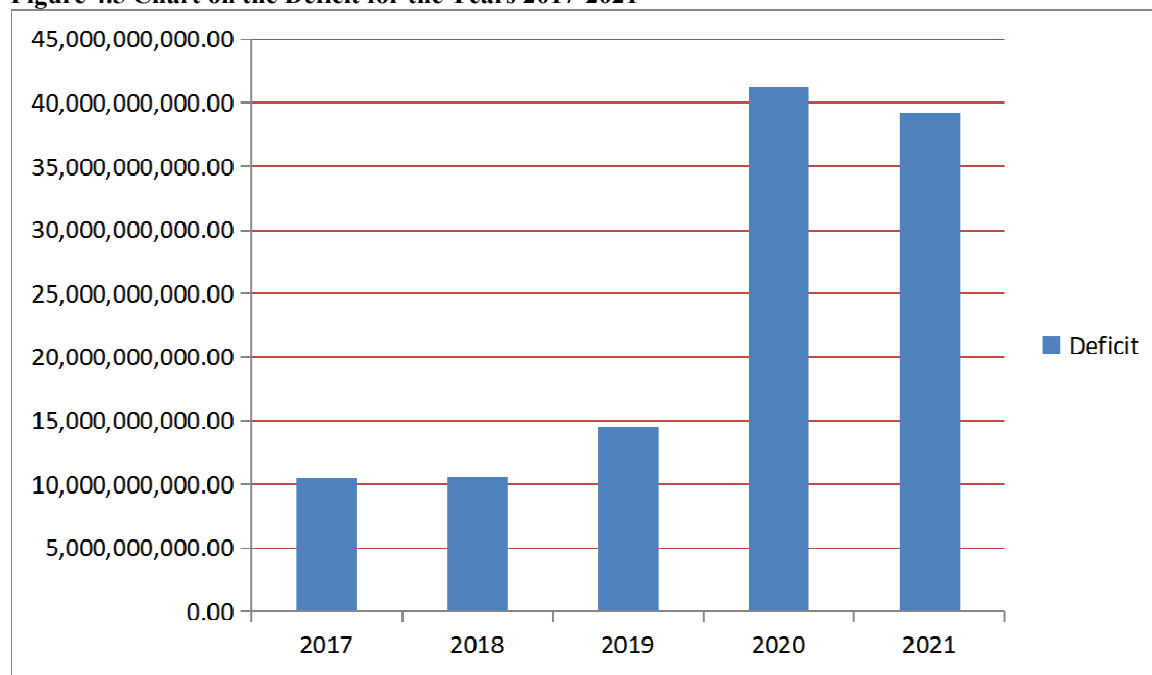
From the chart 4.3, the year 2021 recorded the highest expenditure, it was followed sequentially by the years, 2020, 2019, 2018 2017.

**Table 4.2 Deficit for the Years 2017-2021**

Year	Deficit
2017 Prov. Outturn	10,488,054,284.37
2018 Prov. Outturn	10,560,227,237.78
2019 Prov. Outturn	14,476,498,701.63
2020 Prov. Outturn	41,271,994,856.47
2021 Prov. Outturn	39,179,361,737.61

Source: Ministry of Finance and Economic Planning (2021)

**Figure 4.5 Chart on the Deficit for the Years 2017-2021**



Source: Field Survey (2022)

From the figure 4.5 the year with the highest deficit value is 2020. It was followed by the 2021, 2019, 2018 and 2017.

## 5.0 Conclusion

It was revealed that there exist funding challenges leading to yearly deficit burdening the government which also affect the growth of tertiary educational institutions in Ghana. Further, the problem of the government' chronic deficit on public tertiary education is alarming and requires immediate attention and solution since it greatly influence tertiary education, in terms of enrollment, expenditure, the various sources of finance available to students as well as infrastructural development, research and faculty development, and even the promotion of other school activities.

## Recommendations

In lieu of the study outcome, the paper recommends that, to achieve the greatest level of middle income country status;

- The government must be willing to invest more in higher education and boost research activities in the country.
- The people should be encouraged and inspired to increase their willingness to pay better fees for public tertiary education. They must have confidence in the quality of education pupils would have gotten at the conclusion of their schooling.

Since they all contribute to the expansion of knowledge and growth of the nation's economy, the researchers suggests that the government should provide financial aid to meritorious and disadvantaged students.

Lastly, the level of communication between public tertiary educational institutions and the various stakeholders willing to invest in the system must be increased to promote transparency and accountability and to attract other bodies that can contribute to the revenue of higher education institutions across the nation.



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