EXAMINING THE ROLE OF INTERNALLY GENERATED FUNDS OF NURSING AND MIDWIFERY COUNCIL OF GHANA

BY

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A thesis submitted to Department of Accounting and Finance

Kwame Nkrumah University of Science and Technology, School of Business

in partial fulfilment of the requirements

for the degree of

MASTER OF BUSINESS ADMINISTRATION (ACCOUNTING OPTION)

School of Business, KNUST

College of Humanities and Social sciences

August, 2015

DECLARATION

I, Seth Mawuena Adzadi, hereby declare that this submission is my own work towards the degree of Master of Business Administration and that, to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for an award for another degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

This thesis is dedicated to God Almighty for being there for me throughout my education and to my daughters; Della and Sarah Adzadi and my sweet wife Eva Adwoa Adzadi (Mrs) for staying up late to warm my dinner whenever I came back home late from lectures and their love, encouragement and support.

ACKNOWLEDGEMENT

Many people and institutions have contributed to make this study a success to whom the researcher has found as a duty to appreciate their profound contribution. Not every name can be mentioned but recognition is given to some key personalities through whom this project has been successful.

My first sincere thank goes to God Almighty; the giver of life, wisdom and inspiration and for all people he brought along the way to make this study possible. Secondly, I appreciate Mr. Collins Offeh Mintah, my supervisor for his patience with me and his insightful contribution to this study.

This acknowledgement cannot be complete without the mention of Prof. Joseph Magnus Frimpong, the Dean of Students and the Head of Department of Finance and Accounting for the fatherly encouragement and support. Workers at the Nursing and Midwifery Council of Ghana (N&MC) cannot be left out without being acknowledged especially Mr Felix Nyante. Registrar/CEO, Mr. Albert Nantomah, Chief Accountant, Mr. Nathaniel Nettey, a Senior Accountant, Mrs Agnes OppongBaah, Mr Ampem Darko Oklodu-Abbey and others at the N&MC Head Office.

Finally great thanks go to all the lecturers and friends, especially Enoch Dodzi Dunyo a fellow course mate at the School of Business for their encouragement and advice especially for reading through the work.

ABSTRACT

There is enough reason to believe that the Nursing and Midwifery Council of Ghana (N&MC) has the potential capacity to sustain itself through Internally Generated Fund (IGF). The purpose of this study is to examine the various sources of funds available to the N&MC, and their distribution from 2009 to 2013. It also examines the extent to which IGF can support the entire operation of the N&MC. Annualized data relating to the sources of fund, annual expenditures and the turnouts of students from the nursing and midwifery training institutions from 2009 to 2013 were used. Statistical measures of averages, proportions, tables, Pie charts and graphs were applied to these data. Comparing the percentage contribution of each of the sources to total revenue, it was shown that IGF contributed the highest proportion of 87.55% to total income of the Council. The study further revealed that the rate of increase in IGF generation is higher than that of the rate of increase in expenditure. More so, turnout of students from nursing and midwifery institutions has been on the increase which provides bright prospect of increase in IGF in the future. In view of the present economic challenges, the need for adequate and reliable sources of fund in order for the Council to efficiently serve its stakeholders satisfactorily is not only necessary but urgent and also possible.

On the basis of my findings, it is recommended that the N&MC seriously consider requesting the appropriate authorities for financial autonomy to fund her activities instead of depending on government subvention, since funds from GOG and DPF are inadequate and unreliable. Greater opportunities exist for growth in IGF generation and this study could apply to most other public sector organizations in this era of dwindling central government funding to institutions of this kind.

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INTRODUCTION

1. Background to the Study

Resource mobilization for any country in the world and especially in the developing economies is an arduous task. Government sources of income come from two main sources; tax revenue and non-tax revenue. On some other occasions development partners of these developing economies support the respective governments by way of donor funding as well as grants. Tax revenue as one main source of revenue is unable to meet the myriad of developmental projects undertaken by government. Generally, personal and corporate income levels are low and as a result, tax revenue is also low. Also is the fact that the tax net in our country – Ghana is shallow and many potential tax payers themselves fall outside the net.

To alleviate the pressure on the national kitty, some public sector organizations have been given parliamentary approval; to wit, legal endorsement to generate funds internally. This followed the government‟s liberalization policy and the mandate given these organizations to generate revenue internally and wholly or partly retain same.

The Nursing and Midwifery Council of Ghana (N&MC), which was established by NRCD 117 of 1972, (hitherto known as the Nurses and Midwives‟ Council of Ghana) depends largely on IGF for the day to day running of the organization as well as carrying out infrastructural developmental projects. These include indexing fees, license processing and renewal fees and other charges derived from services provided to the nursing publics, by the Council.

However Kessy and Kroes (1992) have noted that financing local development programs /projects in Ghana has become so problematic that the survival of the

development process in operation is virtually threatened. Many public projects and infrastructure have hit a halt for lack of fund mobilization to either continue let alone finish them.

In the 2014 financial plan for the government, the MOF has identified 64 public organizations that could conveniently be weaned off government subvention to cater for themselves. These among others include the Driver and Vehicle Licensing Authority (DVLA), Korle "Bu Teaching Hospital, Komfo Anokye Teaching Hospital (KATH), and the Land Administration Project (LAP) (consisting of the Lands Commission, Survey Division, Valuation Section and the Town and Country Planning). The lack of strengthened systems and also weak internal systems account for the inability of these organizations to effectively mobilize IGF to support their operations.

This research seeks to examine the capacity of the N&MC to mobilize IGF to prosecute its expansion drive and to help project the physical presence of the Council and its resultant effect on the general public.

1.1 Problem Statement

The mandate given the Council shows that there is a high demand and expectation for enhanced image development of the Council in the regions to meet the decentralization drive of government.

As much as it is factual that human needs outrun resources; an economic reality, the same with the government, public resources are woefully limited. Yet social needs of society and people must be met. For that reason finding more effective and efficient way of mobilizing resources such as IGF is as equally important as that of looking for

external non-existent sources. In fact government is burdened and handicapped. The global economic meltdown still has left in its trail clouds of economic uncertainty.

The IGF mobilization by N&MC could be improved upon if the law on the mobilization and disbursement could be reviewed to make these identified public organizations which generate IGF more independent and autonomous, then the needed or expected physical expansion and quality service delivery by same could be guaranteed.

In the 2013 budget statement of the nation the minister of finance and economic planning sought to highlight the burden of financing public sector organizations on the national purse. This in a way seeks to suggest the government would prefer some level of autonomy or financial independence for some notable public organizations. In addition as pertaining to local government decentralization, some public sector organizations like the Nursing and Midwifery Council, hitherto headquartered in Accra, has now covered the ten (10) regions having established regional offices in all the regional capitals of the country. The decentralization process has taken note of political devolution and administrative decentralization. Sources of finance for public sector development in Ghana come from parliamentary budgetary approval from the government‟s annual budget. It is expected that public sector organizations should improve tremendously in their service provision to the public. Most of the time, the slack in service provision is tied to poor infrastructure and inadequacy of logistical support. In a situation where available resources for plan implementation are so limited as compared to the demand of quality service provision, then it is logically reasonable to think and thoroughly explore other sources of finance apart from the traditional dependence on government budgetary allocations.

It is on this premise that this study is initiated to assess the performance of internally generated funds of the Nursing and Midwifery Council as a major source of revenue to prosecute its developmental projects in quest to improve her service delivery to her numerous clients around the country.

1.2 Research Objectives

This research critically examines the role and contribution of IGF for the development/expansion of N&MC in response to the current challenges of Council. The research therefore seeks generally to assess the contribution of IGF to the chosen development expenditure of Council.

The specific objectives of the studies are to:

1. Identifying the sources and composition of funds of the Nursing and Midwifery Council
2. Examine the IGF of the N&MC.
3. Examine the expenditure of the Council in relation to IGF.
4. Identifying the trends in IGF generation and Expenditure
5. To find out the level of turnout of students from the nursing and midwifery training institutions.

1.3 Research Questions

Research sought to answer the following questions.

1. What are the existing sources of funds of the Council?
2. What are the components of IGF?
3. What relationship exists between IGF and Expenditure?

4. What are the trends in IGF generation and Expenditure?

5. What is the level of turnout for nursing and midwifery training students?

1.4 Methodology

The Methodology relates to the methods and techniques employed in gathering and analysing data. In examining the various sources of funding to the Council and their distribution, a five (5) year data of revenues and expenditure from 2009 to 2013 were collected from the N&MC. These data was subjected to both quantitative and qualitative analysis using statistical tools of pie charts, graphs, and percentages. The data was further subjected to both time series and cross-sectional analysis for the purpose of examining the composition and growth in revenue and expenditure of the Council.

1.5 Significance of the Study

The research may benefit the Nursing and Midwifery Council of Ghana by further clarifying the existing challenges and problems of mobilizing IGF in the Council. The recommendations can be used by the Council to improve IGF. The findings of the study may not be limited to the Nursing and Midwifery Council alone and for that matter can be utilized by other service delivering public sector organizations that generate IGF in the country. People involved in mobilizing IGF for the Council may benefit from findings and recommendations of the study and thus improve on their role and become more efficient in their role. In the same vein stakeholders who benefit from the Council‟s services would be willing to provide the needed financial resources once they are assured of quality service delivery which would come with improvement in the Council‟s infrastructure.

Central government donors and other development partners may use the output of the study as it may give them an insight into as to how viable public sector organizations are able to mobilize local revenue and what efforts are being put in. Then the partnering organizations may use the study to shape and strengthen their relationship with the Council1.

1.6 Scope of Study

The scope of the study is limited to the Nursing and Midwifery Council of Ghana – Accra.

The findings from the study would help similar public sector organizations to improve their IGF mobilization in order to become self sufficient and not relying solely on government subventions. The study will be carried out on data of the past five years.

The focus of the subject area of the study is Internally Generated Fund of the Council. The study would identify the importance of sufficient funding for the Council and its positive impact on the Council‟s service delivery in relation with its contribution to the development expenditure of the Council.

1.7 Organisation of the Study

For the purpose of effectively achieving the objectives of this research, the study was organized in five main chapters. These chapters consist of the Introduction, the Literature Review, the Methodology, the Data Analysis and Presentation of Finding and the Summary of Findings, Conclusion and Recommendations.

The First Chapter is the introduction. It deals with the general Background to the Study, Problem Statement, Objectives of the Study, Scope of the Study, Limitations, and the Significance of the Study.

The Literature Review was covered by Chapter Two. Various relevant literatures relating to Sources of Funds, expenditure components, growth in nursing training institutions, etc were reviewed to provide theoretical perspective for carrying out the research.

The Chapter Three is the Methodology. It provides detail road map on how the study was conducted. Information relating to sources of data and how the data was analyzed and presented were covered by this chapter.

The Chapter Four which was the heart of this research is the Data Analysis and Presenting of Findings. This chapter provides detailed information on the overall analysis of the data gathered.

The Summary of Findings, Conclusion and Recommendations is covered by Chapter Five.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter carefully considered available and relevant literature regarding the history of the N&MC, the mandate of the Council, its operations and services delivery. Since finance is very important for the operations and the functions of the N&MC and for that matter at the core of this study, the various sources of funding for the Council such as GOG, DPF and IGF and their composition has been identified and discussed. Special attention was also given to their reliability and adequacy. Since the finance of the Council is limited by the constitution of the country, the legal framework with regard to IGF mobilsation were also carefully considered. Finally the institutional structure of IGF mobilization by the Council was also discussed.

2.1 The Nursing and Midwifery Council of Ghana

The Nurses and Midwives Council of Ghana was established with the mandate of regulating nursing and midwifery education and practice in Ghana. The Nursing and Midwifery Council of Ghana (N&MC, here after) is the regulatory body that monitors, enlists and regulates the activities of nurses and midwives in Ghana. The Council is also responsible for the examination of student nurses and midwives that leads to the award of their professional licensing certificates. The N&MC was established in 1971 by decree NRCD 117 of 1972 and the LI 683 of 1971 to regulate the training and the practice of Nursing and Midwifery in Ghana. Currently, the N&MC received its mandate from the Part III of the Health Professions Regulatory Bodies Act 2013 (Act 857). Until the passage of this Act, the Council operated under the NRCD 117 of the 1972 and LI 683 of 1971. The N&MC has its headquarters in

Accra with regional offices in all the ten (10) regional capitals across the country. The N&MC Head Office is located directly behind the MUSIGHA Head office in Accra. The head office hitherto served the Council‟s clients until the setting up of the Greater Accra regional office, leaving the Head office to concentrate on its core mandate of administration and monitoring.

The new focus of the Council for 2008 is to ensure increased strict adherence to standards of Nursing and Midwifery practice within all health facilities in the country with emphasis on the public sector.

The Vision of the Council is "to secure, in the public interest, the highest standards of training and practice of nursing and midwifery". Council is mandated to "ensure the availability of trained nursing and midwifery professionals who would give safe, prompt and efficient service that lead to a cost-effective healthcare and public protection".

The N&MC is governed by a 21-member Board, also referred to as the Council and is chaired by a Chairman. The mandate of the Council is shown in its key functions. Among these functions and responsibilities are:

i) The Council shall be concerned with the nursing and midwifery profession and in particular, with the organization of the training and education of nurses and midwives, and the maintenance and promotion of standards of professional conduct and efficiency.

ii) The Council shall be responsible for –

a. prescribing the conditions of registration of nurses and midwives, and the granting of certificates and badges to nurses and midwives;
b. the establishment of a system of training of nurses and midwives;
c. the selection of the subjects in which persons seeking to qualify as nurses or midwives may be examined;
d. the establishment of courses of instruction for student nurses and midwives;
e. the admission, subject to such conditions as the Council may prescribe, of students to pursue courses of instruction leading to qualification as nurses and midwives;
f. the examination of student nurses and midwives.

2.1.1 Collaborators

Ghana Health Service (GHS), Teaching Hospitals, National Accreditation Board (NAB), all nursing and midwifery training institutions, International Nursing and Midwifery Regulatory Bodies and Associations, Health Partners (WHO, USAID, CHPS-TA, QHP, DANIDA, GSCP), Christian Health Association of Ghana (CHAG), and the Universities are key partners in the health sector.

2.1.2 Capacity Building and Service Delivery

The Council, being the regulatory body of the nursing and midwifery profession in the country is expected to develop adequate infrastructural, human and financial resources in order to carry out its mandate of providing the curricular for/and training and update of the nursing and midwifery profession. The Council in its oversight role offers a variety of services to her clientele. These services include granting of accreditation to new institutions as well as renewal for existing schools; indexing of students;

examination registration; registration for newly qualified students; processing and renewals of Professional/Auxiliary Identification Number (PIN/AIN); local and foreign verification of the professional status of nurses and midwives. Apart from the above services, the Council also organizes seminars and workshop for its clientele aimed at making them abreast with current practices in the profession, through continuous professional development (CPD) workshops.

The provisions of these services are expected to be carried out in the highest form of quality, speed and efficiency. The quality of service delivery is measured in terms of speed and reliability. Additionally, the Council has helped in strengthening the health systems by training middle level health professionals. Furthermore, the Council accelerates the implementation of the high impact of health, reproduction and nutrition interventions and services targeting the poor and vulnerable groups and emphasizes the improvement of quality and coverage of clinical care focusing on the provision of emergency and essential obstetric care. The attainment of these standards requires not only the highest form of technological tool but also the quality of labour force needed to handle such sophistications with integrity.

The Council at the head office has staff capacity of about 31 personnel made up of Administrative, Accounting, Stores/Procurement, and Internal Audit and Examinations Units. With the current rise in the number of trainee nurses and institutions offering training in nursing, the responsibility of the Council has increased.

2.1.3 Key Priority Areas of the 2008 Strategic Plan

In the 2008 five-year strategic plan, priority was given to the following activities

- Recruit more staff to augment the existing staff numbers in the Council.

- Update the knowledge of nursing and midwifery educators and practitioners on current trends in the profession
- Conduct support supervisory visits with the view to enforcing standards of professional practice at all health institutions and facilities throughout the country
- Prepare curricula for new post basic nursing programmes like pediatrics, accident and emergency, community and Psychiatry.
- Decentralize the activities of the Council by establishing two more zonal offices in Ashanti and Western regions – (which has already been achieved)
- Conduct operational research on topical nursing issues e.g. Attitude of nurses

The research through interview has revealed that about 80% of the above priority areas were achieved by the end of 2013, obviously due to the increase or growth in IGF.

2.2 Financing the Operations of the N&MC

In carrying out the above mandates and growing services and programs of the Council, with its accompanying need for infrastructural and human resource development, the need for adequate and reliable source of funding cannot be discounted.

2.2.1 Funds from Government of Ghana (GOG)

Traditionally, the N&MC as a public institution established under law, received its major funds from Government of Ghana (GOG). However, this major source of funds to the Council has dwindled over the years due to the huge size of the government payroll including other responsibilities coupled with the country‟s economic challenge during the last few years. Funds from GOG not only have delayed but have become woefully inadequate for the efficient operation of the Council thereby limiting the

activities and the expansion of the N&MC as a whole. The problem delayed funds from GOG pose, is that other activities of the Council which relied on funds from GOG are also delayed. The inadequacy of funds from government subvention to the Council seemingly retards the growth of the Council. Considering an organization as an organism, an example being the N&MC, organizations either grow or deteriorate. This lack of growth and its consequent deterioration and inactivity can affect employee morale and self esteem with associated social and economic maladies. It is important to point out that when workers" compensation is disconnected from their performance, it negatively affects their motivation at the work place. This can be seen in the high level of lukewarm attitude and absenteeism that are exhibited by employees in some public sector organisations.

2.2.2 Donor Pool Funds

The second source of funds to the Council has been funds from donors also known as Donor Pool Funds (DPF). These funds are non-obligatory sources of funds given voluntarily by donors. Therefore the danger of this source of funding is that donors may withdraw at will without recourse to the Council. This withdrawal syndrome is explicitly seen in the years following 2009. The last fund from DPF was in 2009. Since that time, DPF has been nil (N&MC financial statements). It can fairly be inferred from the review of the above two sources of funds to the Council that overdependence or reliance on GOG and DPF sources of funds has the high tendency of robbing the Council the power to decide its course and excel in its mandate of providing prompt and efficient service to its clientele.

2.2.3 Internally Generated Funds

In view of the Auditor General (2011), an Internally Generated Fund (IGF) is nontaxable revenue that is generated through the activities of public institutions (the N&MC) as an additional source of funding. The aim of introducing IGF into public institution in 1985 was to help alleviate financial difficulties confronting the public sector in delivering quality health care. Various stakeholders in the public sector have recognized the need for internally generated funds in the public institutions. It was in this vein that the government through an Act of Parliament permitted public institutions to generate their own funds out of services they render to the public.

For example in March 18, 2014, a Consultative Conference on Internally Generated Funds was held in Kumasi under the Theme „Maximizing Internally Generated Revenue Potentials for Improved Local Service Delivery". The conference was attended by more than 500 participants from metropolitan, municipal and district assemblies (MMDAs), public sector institutions and other stakeholders. The aim of the conference was to elicit views from stakeholders to enable the Ministries of Local Government and Rural Development and Finance develop a comprehensive strategic framework to guide internally generated funds implementation efforts.

Decentralization is all about delegated power and authority. The deputy minister of Local Government and Rural Development, Mr. Emmanuel Agyekum, indicated that Ghana had chalked successes in the decentralization process. With the introduction of IGF, greater successes are expected.

In December 2013, the Technical Committee of Controller and Accountant General"s Department (CAGD) organized a three- day workshop, to come out with modalities to deploy Internally Generated Fund (IGF) onto the Ghana Integrated Financial

Management Information System (GIFMIS). The workshop was also to consider how the government budget would be uploaded on the GIFMIS system to synchronize the national budget with national expenditure in order to check budget overruns.

The GIFMIS project is using a centralised integrated Information Communication Technology assisted financial system that is connecting the Ministries, Departments and Agencies (MDAs) as well as Metropolitan, Municipal and District Assemblies to the CAGD to ensure efficiency and transparency in the disbursement of public funds. The Minister for Finance, Mr. Seth Tekper, indicated that IGF are also government revenue and it was imperative that it should be accounted for properly by the CAGD and the Director of Budget- thus the need to deploy it on the GIFMIS system.

The N&MC has witnessed majority of its expenditures being financed through IGF. The IGF of the Council has proven to be reliable and stable.

2.3 Legal Framework for Generating and Utilization of IGF

The following are excerpts from the Financial Administration Act, 2003, Act 654.

1) In accordance with article 175 of the Constitution, the public funds of Ghana consist of the Consolidated Fund, Contingency Fund and such other funds as may be established by or under an Act of Parliament.
2) Except as otherwise provided in this Act, any fund other than the Consolidated Fund shall be governed by the enactment establishing the fund.

2.3.1 The Consolidated Fund

(1) In accordance with article 176 of the Constitution, there shall be paid into the Consolidated Fund,

a) revenue or other moneys raised or received for government business or on behalf of the Government; and

b) any other moneys raised or received in trust for or on behalf of the Government.

(2) The revenue and other moneys referred to in subsection (1) exclude revenue or other moneys

a) payable by or under an Act of Parliament into some other fund established for a specific purpose; or

b) that may, under an Act of Parliament, be retained by the department or agency of Government that received them for the purpose of defraying the expenses of that department or agency.

(3) Where under sub-section (2) provision is made in any enactment for an agency of Government to retain its internally generated funds for the purpose of defraying its expenses pursuant to article 176 (2) *(b)* of the Constitution, the agency shall make full disclosure of internally generated funds to the Minister at the end of every month.

(4) Notwithstanding any provision to the contrary in any enactment in existence immediately before the coming into force of this Act, no investment in Government securities shall be made of internally generated funds by an agency of Government without prior approval in writing of the Minister.

2.3.2 The Contingency Fund

(1) In accordance with article 177 of the Constitution, there shall be paid into the Contingency Fund, moneys voted for the purpose by Parliament; and advances may be made from that Fund by the Committee responsible for financial matters in Parliament

whenever the Committee is satisfied that there is an urgent or unforeseen need for expenditure for which no other provision exists to meet the need.

(2) Where an advance is made from the Contingency Fund a supplementary estimate shall be presented as soon as possible to Parliament to replace the amount advanced.

2.3.3 Other Special Funds

(1) Moneys received by or on behalf of the Government for a special purpose and paid into the Consolidated Fund, may be paid out of that Fund subject to the provisions of an Act of Parliament.

(2) Subject to any enactment, interest may be allowed in respect of any money to which subsection (1) applies at rates fixed by the Minister in Regulations or administratively.

2.3.4 Custody of Public Moneys and Moneys received in trust for Government

(1) A person who collects or receives public moneys or moneys in trust for Government shall keep a record of receipts and deposits in a form and manner that the Controller and Accountant-General may prescribe.

(2) Any person who collects or receives any public moneys or moneys in trust for Government without the prior authority of the Controller and AccountantGeneral shall immediately pay the moneys into the Consolidated Fund and explain to the Controller and Accountant-General the circumstances under which these moneys came into the possession of that person.

(3) Persons authorised to collect or receive public moneys and moneys in trust for

Government shall pay the moneys promptly into the Consolidated Fund in such manner as may be prescribed in regulations or as the Controller and AccountantGeneral may direct.

(4) Person to whom the service is rendered, the Minister may subject to the provisions of an enactment relating to that service, prescribe the fees to be charged.

2.3.5 Receipt and payment of deposits

(1) Where money is received by a public officer from any person, such as a deposit to ensure the doing of an act or thing, the public officer shall hold or dispose of the money in such manner as the Minister may prescribe.

(2) Where money is paid by a person to a public officer for a purpose that is not fulfilled, the money may, less such sum as in the opinion of the Minister is properly attributed to service rendered, be returned or repaid or otherwise dealt with as the Minister may direct.

(3) Money paid to the credit of the Consolidated Fund, not being public money, may be returned or repaid in such manner as the Minister may prescribe.

(4) The Minister may determine the amount of cash or securities held to meet obligations under this section.

2.3.6 Payment out of the Consolidated Fund

(1) A payment shall not be made out of the Consolidated Fund except as provided by article 178 of the Constitution.

(2) A payment shall not be made in excess of the amount granted under an

appropriation for any service.

(3) The Minister may by legislative instrument prescribe for the approval of Parliament, procedures to be followed to make payments out of the Consolidated Fund in times of emergency.

2.3.7 Modalities for making payments out of the Consolidated Fund

(1) There shall be opened, under the authority of the Controller and AccountantGeneral and in accordance with section 3, special bank accounts for each department into which shall be lodged departmental allocations under an Appropriation Act.

(2) Except otherwise determined by the Minister, special bank accounts shall be opened with the Bank of Ghana and the balance at any time shall form part of the Consolidated Fund.

(3) Subject to Article 178 of the Constitution, every payment out of the special bank account relating to an appropriation shall be made under the direction and control of the head of the department concerned, either by cash, cheque or other instrument in such form and authenticated in such manner as the Minister may by legislative instrument prescribe.

(4) Every head of department shall ensure that a record is kept of cheques or other instruments issued under the direction of that department.

(5) The Minister may, in consultation with the Auditor-General by legislative instrument provide for the destruction of cheques or other negotiable instruments.

2.3.8 Balance of appropriation

(1) The balance of an appropriation made for a financial year that remains unexpended at the end of the financial year shall lapse and subordinate authorities made under the appropriation shall lapse with it.

(2) Every head of department shall prepare and submit to the Minister a statement of the commitments entered into but undischarged before the end of the financial year in which they were incurred.

(3) The Minister may by legislative instrument determine the time limits for the submission of a statement of undischarged commitments.

(4) If the Minister is satisfied that the undischarged commitments may be properly carried forward and that unexpended balances of the previous year"s appropriation are available to finance their discharge, the Minister may issue a warrant to be known as the revote warrant to provide for their due discharge.

(5) The moneys specified in the revote warrant shall, as soon as possible after that, be included in the first supplementary estimates of the new financial year to be presented for the approval of the Parliament.

2.3.9 Legal Framework and Institutional Arrangements

Control and Management of Public Funds Instituted In The Financial Administration Regulation 2004 (L.1. 1802)

In accordance with section 5 (1) of the Financial Administration Act 2003, Acts 654, the public funds of Ghana consists of the Consolidated Fund, Contingency Fund and such other funds as may be established by or under an Act of Parliament.

In view of this the Council has the permission to apply to parliament to charge such fees and charges in pursuit of her activities.

2.3.10 Review of rates fees and charges.

According to section 20 of the FAR (2004):

A head of department responsible for the collection of various types of fees and charges shall review annually the administrative efficiency of collection, the accuracy of past estimates and the relevance of rates, fees and charges to current economic conditions and submit proposals through the appropriate Sector Minister to Parliament for approval.

2.4 IGF Mobilization Unit

The Nursing and Midwifery Council of Ghana has a structured institutional arrangement. The Accounts unit of the Council is one of the prominent functional sections of Council. It is headed by a Chief Accountant and ably assisted by principal and senior accountants. The Council as earlier on stated has regional offices in all the 10 regions. These regional offices are strategically an extension of the accounts unit of the Council. The regional offices are manned by a Regional Coordinator, for technical direction, and Principal/Senior Accountants for effective revenue mobilization efforts.

In view of the era where there is so much demand on DFP and GOG to meet other equally important social needs, the inadequacy of funding for Council‟s activities could only grow from bad to worse. In that vein, the establishment of the out units (regional offices) could not have been more, timely.

2.4.1 Regional Offices of the Council

The bulk of the revenue sources of the Council is located in the regions outside the head office of the Council. Basically revenue mobilization is an arduous task. With the coming into force of the Local Government Act, Act 462, it gave impetus to other public sector organizations, which hitherto were cloned in the national capital to move out into the country side.

The N&MC established its first regional offices in Tamale in the Northern region as early as March 2007. This was followed by the opening of Zonal offices in the Eastern and Ashanti regions (in 2008, 2009 respectively) to cater for the southern belt and the middle belt of the country. With the realization of the expected results, these were swiftly converted to regional offices and also extended to the other regions. By these gestures, service has been brought closer to the people and this has improved tremendously the revenue base of Council.

Principally, the revenue items from the regions are PIN/AIN processing/renewal local verification and registration of newly qualified nurses and midwives as well as sale of items.

Revenue administration has been variously defined by many writers. Gill (2000) defined it as the process of administering the various direct and indirect taxes in an economy with the objective of generating revenue. By Gill‟s definition tax administration, customs administration and land administration are captured. By inference these are all avenues of generating funds for the public goods and service delivery. The concept has also been defined as the implementation of tax laws and policies (Kessey and Kroes, 1972).

Bird (2004) defines the effective revenue administration as the one that establishes an environment in which citizens are induced to comply voluntarily and efficient revenue administration as one that requires minimum cost to ensure voluntary compliance.

Gill (2003) and Kessey (1995) have noted these important activities for successful administration of revenue: human resource management, budgeting, purchasing and supplies, accounts, research, planning, monitoring, auditing and internal control, risk analysis, tax payers services (including education), tax assessment and collection.

However, certain activities within this framework are central and directly linked with revenue generation (Gill 2003). These core tasks are

- Identification of tax payers
- Provision of tax services and education
- Assessment of tax liabilities
- Auditing and monitoring
- Collection
- Enforcement

With these theoretical bases and assertions forwarded by Gill (2003) and Kessey (1995), the study"s claim that the Council is under-funded by government still could be traced to the inadequacy of government"s own sources of resource generation. This in totality has all to do with the major actors of IGF mobilization: tax payers, tax collectors and tax officers.

In order to surmount any such happenings, the various sources of IGF generation by the Council will be scientifically assessed in order to determine the most efficient and effective way of the IGF mobilization for the Council.

2.4.2 Fees from the Training Institutions

One major source of funds for the Council is the fees charged for indexing of students at the training institutions. In most cases there are institutions which are not registered with the Council and by implication which are not accredited to train nurses and midwives. The non-availability of data on these undercover institutions denies the Council the needed revenue. On the contrary, the study seeks to identify these training institutions outside the officially approved ones and to factor their contributions into the revenue generation potential of the Council.

Although the Council has the list of accredited training institutions, the upsurge of some mushroom and underground institutions into the system made determination of revenue generation quite difficult. This fact made the collation of data difficult since the recalcitrant institutions were dodgy in their response to the questionnaire. The available data are poor and not filled properly. This made sample determination using mathematical formula very difficult.

As indicated in the research methodology in the chapter one 20 training institutions were stratified into four major IGF sources and individual respondents were selected at random for the process.

2.4.3 IGF Collection Units

There are a total of 10 offices of the Council situated in the 10 regional capitals of Ghana. These offices are points of IGF mobilization for the Council. The offices are manned by qualified staff and employ strategies for effective IGF mobilization. The study was limited to six regional offices for lack of time on the part of the researcher and also due to resource constraints.

These carefully chosen regional offices have been in operation for more than three years on the average. The accounting staffs of these offices are all experienced in their area of jurisdiction. In terms of their educational background, all of them are graduates and seasoned staff on secondment from the C&AGD. The office has a comprehensive list of their clientele and adequate and effective means of tracking them for periodic payment of license renewal fees. As well, student graduates are made to register after qualification in their respective regions of training.

At the regional levels, the major sources of revenue mobilization are registration fees, PIN/AIN processing and renewal fees, local verification and the sale of items. These fees are predetermined by Council, having sought parliamentary approval, and are periodically reviewed in accordance with the law.

The accounting staff asserted that more revenue (IGF) would be mobilized if the strategies are reviewed and the needed resources are deployed. The provision of vehicles would make supervision and monitoring of the training institutions and the facilities easier and thus rake in more revenue.

2.4.4 Revenue performance indicators as against GOG/DFP

Gill (2000) has identified some of the important funds – revenue performance indicators. These include:

- Total revenue against GDP which is used for countries with similar economic and tax structure and gives relative effectiveness of the revenue administration.

- Actual revenue against estimated revenue which does not address coverage in terms of potential tax payers but commonly used in Ghana and most developing nations.
- Revenue gap that measures the difference between potential and revenue actually collected. With reliable data it may indicate revenue loss due to noncompliance and tax evasion.
- Amount of revenue paid voluntarily against total revenue collected that indicates voluntary compliance of tax payers and used to evaluate the perception of tax payers of their civic rights and responsibilities.
- Tax payers perception which is qualitative indicator and can provide pointers as to the integrity, trustworthiness and efficiency of revenue administration; and lastly
- Cost/benefit ratio, that is the cost of administering the revenue as against revenue generated. Cost benefit ratio is calculated as total annual expenditure of the authority expressed as a percentage of the revenue generated and could be one of the best indicators. It is assumed to be the primary indicator used to estimate efficiency of revenue administration.

Taking into account the available data and the other limitations three of the above performance measures or indicators are used in the analysis. These are actual IGF collected against estimated or planned revenue/IGF, clients‟ perception and cost benefit analysis. In addition statistical tools such as regression analysis and quotient of distribution are employed in the analysis.

2.5 Further IGF Potentials of the Council

Analysis of data above showed that one major source of funds for the Council is fees charged for indexing of students at the training institutions. Data gathered through an interview with key personnel at the NM&C revealed that there are institutions which are not registered with the Council and by implication are not accredited to train nurses and midwives. The inability of the Council to locate these undercover institutions denies the Council the revenue it could earn.

Although the Council has the list of accredited training institutions, the upsurge of some mushroom and underground institutions into the system made determination of revenue generation quite difficult. This fact made the collation of data difficult since the recalcitrant institutions were dodgy in their response to the questionnaire.

2.5.1 Collection units

Response from interview of these key personnel at the NM&C showed there are a total of ten (10) offices of the Council situated in the 10 regional capitals of Ghana. These offices are points of IGF mobilization for the Council. The offices are manned by qualified staff and employ strategies for effective IGF mobilization. The accounting staffs of these offices are all experienced in their area of jurisdiction. In terms of their educational background, all of them are graduates and seasoned staff secondary from the C&AGD. The office has a comprehensive list of their clients and adequate and effective means of tracking them for periodic payment of license renewal fees. As well, student graduates are made to register after qualification in their respective regions of training – the Council‟s regional offices.

Interview with accounting staff of the Council further revealed that more revenue

(IGF) would be mobilized if the strategies are reviewed and the needed resources are deployed. The provision of vehicles would make supervision and monitoring of the training institutions and the facilities easier and thus rake in more revenue.

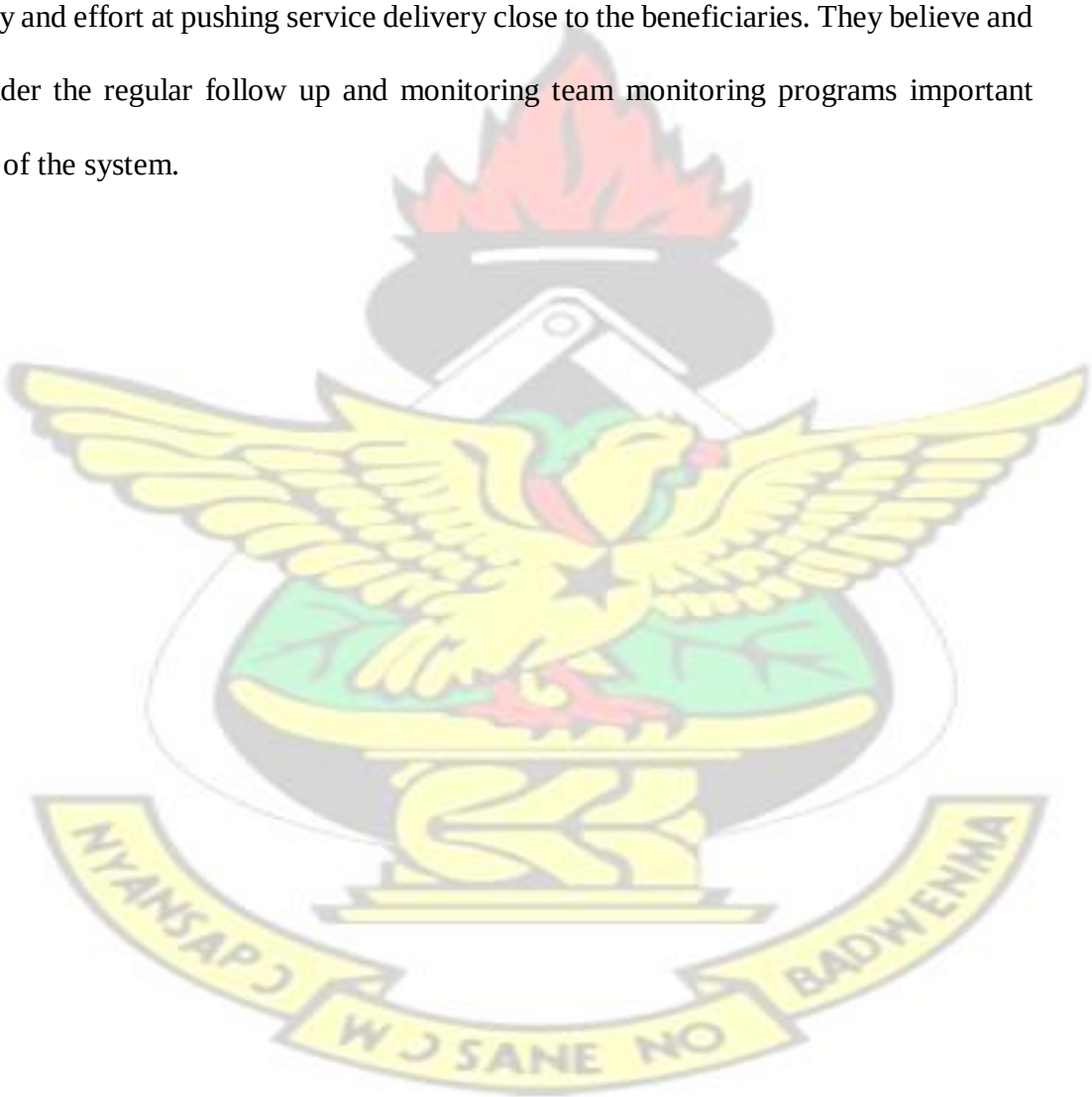
2.5.2 Monitoring

Data gathered through interview with personnel at the Council showed that the Council has a monitoring unit at the head office. This coupled with the internal unit of the Council are able to carry out regular visits to the regional offices to validate the monthly revenue returns furnished on the head office – where all the accounts are collated. The monitoring team is said to be made up of three members who do simultaneous inspection of the regional offices mapped out into three sectors – northern, central and southern. The monitoring is carried out as a control measure as well as evaluation to ensure that the measures and mechanisms put in place are working to achieve efficient IGF generation to augment the inadequate fund sourcing from GOG and DPF. With the dwindling economic prospects of governments around the globe and particularly the serious economic challenges of our nation Ghana, the time is more than rife for public sector organizations in the like of the N&MC to give more attention to the internal mobilization of funds to be able to remain relevant to her cause – to provide effective and efficient regulatory services and direction to nursing and midwifery professionals.

The respondents to questionnaires during research strongly agree that the Council must provide the needed training to staff on the ground to be more effective and professional in the performance of their duties. Furthermore the respondents strongly agree that the institutions and clients need constant awareness creation to see the need to register with the Council and also renew their licenses so that Council will be in a better position to improve on service delivery.

Respondents suggested that to be able to improve upon IGF generation, the regional units ought to carve separate strategic or medium term plans for IGF that would fit into and synchronize with the national Council‟s strategic plan. On the whole the entire population is fully aware of how the IGF plan for the Council is prepared.

Against the view of the stakeholders – institutions and nurses/midwives, all believe there are no loopholes in the administration of the IGF, the evidence of the Council‟s ability and effort at pushing service delivery close to the beneficiaries. They believe and consider the regular follow up and monitoring team monitoring programs important tools of the system.



CHAPTER THREE

METHODOLOGY

3.0 Introduction

The methodology provides the methods and techniques used in the collection and analysis of data. The chapter specifically describes the research design, research population, sampling size and techniques and the various sources of data. Furthermore, the chapter discusses the techniques and the model used in analyzing the collected data. Validity and ethical issues affecting the study are explained.

The purpose of this study is to examine the extent to which the N&MC has used and can use Internally Generated Funds (IGF) to carry its development and provide improved delivery of service without overdependence or relying on government subventions. In this regard, data relating to expenditure and revenue from both government subvention and Internally Generated Funds over a period of five years were sourced and analyzed to determine how government subvention falls short of the expected expenditure of N&MC and the gap that has been filled using IGF. The extent to which IGF can be increased in order to meet total expenditure of N&MC in order to provide better and excellent service were also analyzed. This can be realized when the N&MC is able to maximize the revenue generating potential of its clientele. Therefore data on the volume of its clientele with reference to the annual turnout of students from the nursing and midwifery training institutions were also sourced and analyzed. Statistical measures of tables and graphs were used in the presentation of the analysis.

3.1 General Approach of the Study

Whereas the study is seeking to establish that public sector organizations are underfunded, and thus leading to poor service delivery, the research also seeks to establish the relationship between IGF and its contribution to improved service delivery. A time series use of data (IGF mobilized over the past (5) years [2009 2013]) has been used by the researcher to establish that public sector organizations have the potential and ability to improve IGF generation.

The three common approaches to conduct research are quantitative, qualitative and mixed methods

Quantitative research method involves a numeric or statistical approach to research design. This approach maintains the assumption of an empiricist paradigm. Data is used objectively to measure reality. Quantitative research seeks explanations and predictions that will generate to others. The intent is to establish, confirm, or validate relationships and to develop generalizations that contribute to practice and theory.

On the other hand qualitative approach is a holistic approach that may involve discovery. It occurs in a natural setting that enables the researcher to develop a level of detail from high involvement in actual experiences. In qualitative approach social phenomenon is being investigated from participants‟ view point. It is mostly common approach in social science researches.

3.2 Variables and Data Requirements

The principal variables of data requirement are the annual amounts of IGF generated from different accounts heads and their expenditure with sources, the number of account heads, and opinion of stakeholders. The numerical data especially those of the amount of the IGF and annual expenditures are for the past five years. Both the IGF and

development expenditure data are further disaggregated into their components in order to find the relative importance of the different components. Further disaggregation and analysis of data is carried out to revenue points of the Council.

3.3 Types and Data Sources

The main source of information used for the study are secondary sources of data such as the Council"s annual budgets and revenue returns or reports from the regional offices of the Council as well as the collated accounts of the Council at the head office, in Accra. To supplement secondary source of data, primary data was collected through questionnaires and structured interview of selected stakeholders, such as personnel at the N&MC headquarters and regional offices, nursing institutions and the professional nursing body.

3.4 Study Population

The study population was made up of ten regional offices and the head office. Three institutions such as the N&MC, the Nursing Training Institutions and Nursing/Midwifery Association are considered in the gathering and analysis of data.

3.5 Sampling and Sample Design

A sample is a small part of something intended as representative of the whole. Sampling is that part of statistical practice concerned with the selection of an unbiased or random subset of individual observations within a population of individuals intended to yield some knowledge about the population of concern, especially for the purposes of making predictions based on the sample frame. Within this context a sample survey had been carried out to back up the secondary sources of data. Three different but interrelated sample surveys are carried out.

3.5.1 Sample of NTCS

The first one is meant to find the views, expectations and recommendations of large NTCs in the country. This survey is carried out through stratified sampling technique. NTCs are classified based on their programmes and intake of students for indexing. Students are appropriately indexed according to their choice of programme. And each group of the schools is represented proportionally and individual units are selected from each group randomly. As it has been difficult to know the exact number of students in the 107 training institutions in the country in different categories the sample size is determined by intuitive approach through consultations with the principals of the schools. In effect, 60 schools, (55 public and 5 private) from across the country were randomly selected as a sample.

3.5.2 Sample of Students

In order to understand and forward recommendations on the system of IGF generation, it is believed conducting a survey on the students, who are the reliable source of revenue generation for the Council, could not be left out. The survey sought to establish the willingness of the students‟ ability and readiness to pay their relevant fees to sustain the Council, and invariably Council‟s ability to maintain high standards of the nursing and midwifery professional. The survey is intended to find out, how effective or not the functional system of IGF mobilization from the Council‟s clients‟ point of view is.

The study therefore used documented data on annual expenditure and revenue of the N&MC over the period 2009 to 2013. This historical data covered a period of five years. The period was chosen because it was the most current. The data was processed to determine the trends in the growth of IGF and that of government subvention vis-avis actual expenditure.

3.6 Organizational Profile

The study area encompasses the N&MC. The N&MC was established in 1971 by decree NRCD 117 of 1972 and the LI 683 of 1971. To date the N&MC derives its mandate from the Part III of the Health Professions Regulatory Bodies Act, 2013 (Act 857) until the passage of the Act, the Council operated under the decree and LI aforementioned.

The N&MC is governed by a 21-member Board, also referred to as the Council and is chaired by a Chairman. The N&MC has its head quarters in Accra and also regional offices in all the ten regions in Ghana.

The mandate of the Council is demonstrated in her functions. Among these functions and responsibilities include; (excerpts)

i) The Council shall be concerned with the nursing and midwifery profession and in particular, with the organization of the training and education of nurses and midwives, and the maintenance and promotion of standards of professional conduct and efficiency.

ii) The Council shall be responsible for –

a) prescribing the conditions of registration of nurses and midwives and of the granting of certificates and badges to nurses and midwives;
b) the establishment of a system of training of nurses and midwives;
c) the selection of the subjects in which persons seeking to qualify as nurses or midwives may be examined;
d) the establishment of courses of instruction for student nurses and midwives;
e) the admission, subject to such conditions as the Council may prescribe, of students to pursue courses of instruction leading to qualification as nurses and midwives;

f) The examination of student nurses and midwives.

3.6.1 Location and Scope

The Council since its establishment has gone through some level of transformation and transition. The N&MC is headquartered in Accra with regional offices in all the regional capitals across the country.

The N&MC Head Office is located directly behind the MUSIGHA Head office in Accra. It has staff strength of about 31 made up of administrative, accounting, stores/procurement, internal audit and examinations units. The head office hitherto served the Council‟s clients until the setting up of the Greater Accra regional office, leaving the Head office to concentrate on its core mandate of administration and monitoring.

3.6.2 Capability and Resources

The Council, being the regulatory body of the nursing and midwifery profession in the country has the capacity to develop the curricula for training and update of the profession. Thus the services provided to the schools and training institutions are capable of generating the needed resources to propel the Council.

3.6.3 Services

The Council as a body offers a variety of services to her clientele. Services provided by the Council to its stakeholders include indexing of students, organizing and registration of student for professional/auxiliary/post basic nursing examinations, generation and renewal of Professional/Auxiliary Identity Number (PIN/AIN), Seminars, Workshops and Conferences, certifying and registering students as nurses and midwives, as well as

verification, for nurses and midwives for local and international institutions seeking to admit nurses/midwives for further studies.

The provision of these services coupled with their quality and efficiency of delivery forms the bases of this study. These include fees for the grant of accreditation to new institutions as well as renewal fees for existing schools; fees for indexing of students; examination registration fees; registration fees for newly qualified students; fees charged for PIN/IAN processing and renewals; fees charged for local and foreign verification of professional status of nurses and midwives among others.

3.7 Method of Data Analysis

Annualized data relating to three sources of funds, annual expenditures and students turnout from the nursing and midwifery training institutions were first organized using tables. Statistical measures of averages, proportional contribution of each of the funds sources and composition, expenditures, and turnout of students from the training institutions were conducted. Pie charts and line graphs were used to present the findings and to demonstrate the trends in the movement of each of the data set.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

Internally Generated Funds (IGF) seems to have contributed immensely to the ability of the N&MC to perform its regulatory roles and service delivery. To be able to address this phenomenon, annual income and expenditure of the N&MC for the period 2009 to 2013 were analyzed. Funds from Government of Ghana (GOG), Donor Pool Funds (DPF) and Internally Generated Funds (IGF) were identified as the main sources of income of the Council and thoroughly examined. Main expenditure components were analysed and found to include workers" compensation, goods and services, and investment. The trends in IGF generation and expenditure were also analysed and critically compared. To assert the reliability of IGF, the level of trend in students turnout from the nursing and midwifery training institutions were presented and analysed.

4.1 Sources of Income of the N&MC

In order to carry out its mandate, the Nursing and Midwifery Council depends largely on funds. Table 1 shows the various sources of income of the Council and their relative percentages for the five year-period, 2009-2013.

Table 1: Sources of income of the N&MC over the period 2009-2013

Year	GOG	DPF	IGF	TOTALS (Annual)
2009	513,341.92 **18.09%**	6,620.00 **0.23%**	2,317,498.36 **81.68%**	2,837,460.28 ***100%***
2010	513,481.27 **13.89%**	0.00 **0.00%**	3,183,102.28 **86.11%**	3,696,583.55 ***100%***

	489,852.15	0.00	5,492,415.20 **91.81%**	5,982,267.35
2011	**8.19%**	**0.00%**		***100%***
	1,068,585.78	0.00	5,936,739.77	7,005,325.55
2012	**15.25%**	**0.00%**	**84.75.00%**	***100%***
	877,922.82	0.00	7,472,969.75 **89.49%**	8,350,892.57
2013	**10.51%**	**0.00%**		***100%***
	3,463,183.94	**6,620.00**	**24,402,725.36**	27,872,529.30
TOTAL	**12.43%**	**0.02%**	**87.55%**	***100%***

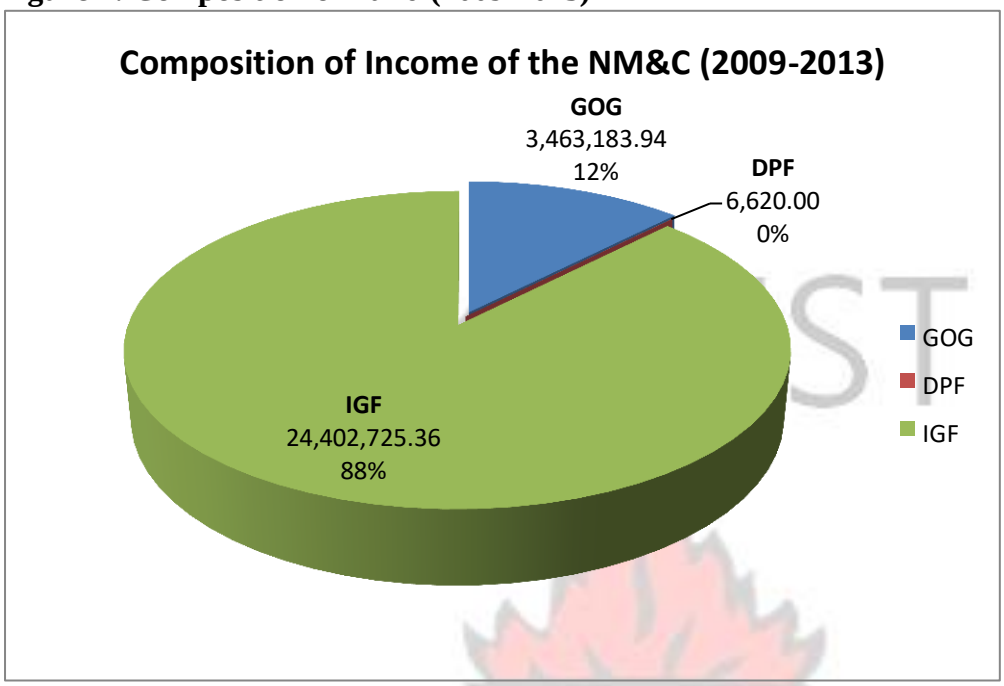
Source: GHS/N&MC revenue budget

The table shows that the highest amount that GOG contributed to total revenue during the period was GH¢1, 068,585.78 in 2012 representing 15.25% while the lowest amount was GH¢ 489,852.15 in 2011 representing 8.19%. The total contribution of GOG to total income over the five year period was GH¢ **3,463,183.94** representing **12.43%.** The rise in GOG in 2012 could be attributed to the introduction of the Single Spine Pay Policy (SSPP) since most funds from GOG comes in the form of emoluments (Workers Compensation) to the workers at the Council.

The table also shows that during the five years under review, there was only a one time income of (GH¢ 6,620.00) in 2009 for DPF. The DPF during the remaining years was zero. The GH¢ 6,620.00 contribution during 2009 represents 0.23% of total revenue of the year.

Funds from IGF in 2009 was GH¢ 2,317,498.36 representing 81.68% and increased to as high as GH¢ 7,472969.75 in 2013 representing **89.49%** of total income of the Council for the year. In 2011, IGF contribution to overall revenue was as high as 91.81%. Over the five-year period, total contribution of IGF to total income of the Council was GH¢ 24,402,725.36 which represents **87.55%**.

Figure 1: Composition of Fund (2009-2013)



Researcher"s own Construction

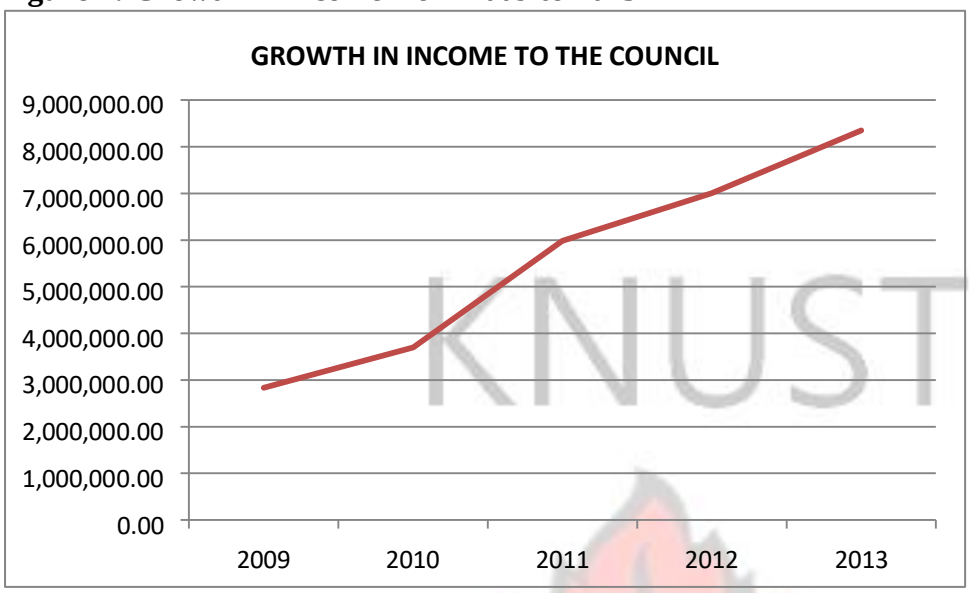
The figure above shows that IGF stands in dominance when it comes to fund contribution to total income of the Council. A distant second contributor was GOG, followed by an almost invisible (insignificant) DPF.

Analysis of trends of the various sources of funds is shown by the figure 2 below. Trends or growth refer to the rate at which the various sources of funds are increasing or decreasing over the five year period.

4.1.1 Analysis of Growth in Income to the Council

The figure below shows growth in Income to the Council over the five years from 2009 to 2013.

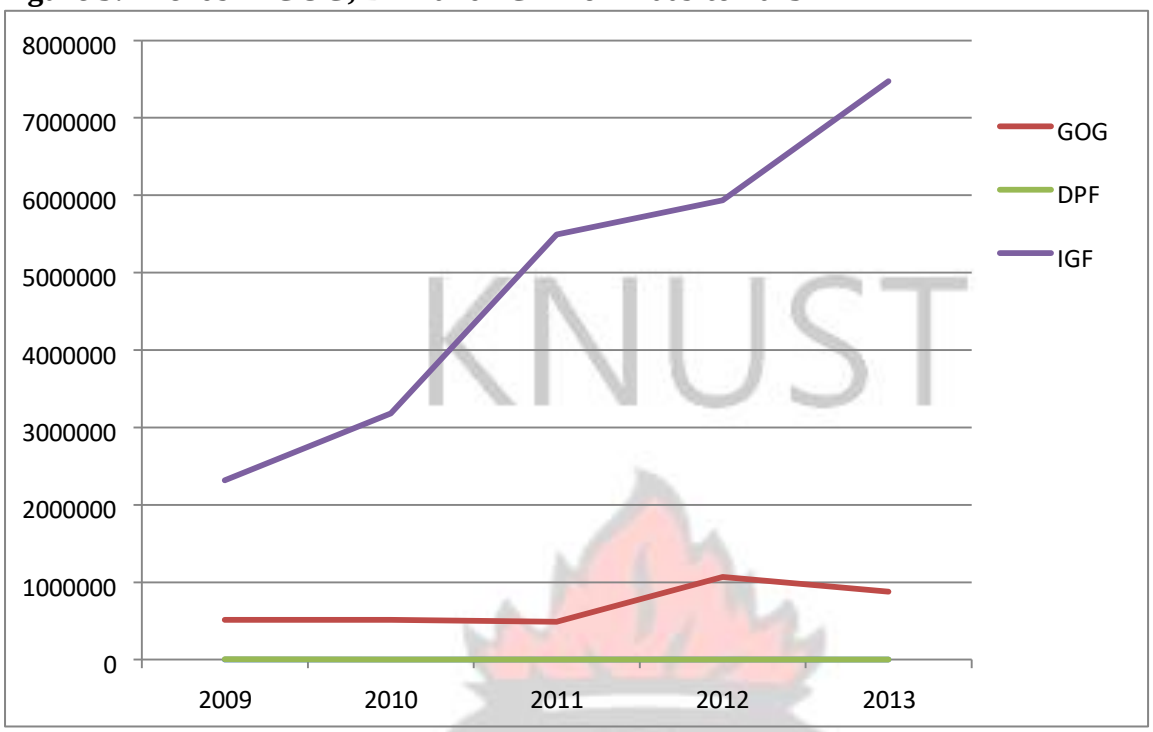
Figure 2: Growth in Income from 2009 to 2013



Researcher"s own Construction

The figure 2 above shows that total Income of the Council over the five-year period has been on a steady increase. It is worthy to note that the steady growth in the income of the Council has been chiefly as a result of the growth in IGF over the period. This is again made clear by figure below.

Figure 3: Trends in GOG, DPF and IGF from 2009 to 2013



Researcher"s own Construction

The figure above shows that over the period of the study, DPF has diminished to zero. While GOG remained constant from 2009 to 2011 but showed an increasing trend from 2011 to 2012. It began to fall slowly during 2013.

IGF as shown by the figure 2 above indicates fabulous steady increasing trends over the five year period. This increasing trend affirms the earlier inference that the growth in the income of the Council over the period was mainly due to increase in IGF.

4.2 Examination of IGF of N&MC

An examination of IGF makes it necessary to group them into major and minor components for the purposes of easy analysis and clarity of presentation.

The following table is used for the purpose

Table 2: Components of IGF

	2009 GH¢	2010 GH¢	2011 GH¢	2012 GH¢	2013 GH¢	Total (2009-2013) GH¢
Registration of Nurses/Midwives (RNM)	253,692.00 10.9%	481,577.00 15.1%	968,562.98 17.6%	1,423,436.9 24.0%	1,430,894.50 19.1%	4,558,163.38 **18.6%**
Registration for Examination (RE)	1,437,286.11 61.6%	1,868,275.30 58.5%	3,121,039.50 56.8%	2,740,692.5 46.2%	3,785,457.00 50.6%	12,952,750.41 **53.0%**
Verification (V)	13,672.00 0.6%	19,725.00 0.6%	28,560.00 0.5%	49,077.00 0.8%	90,595.00 1.2%	201,629.00 **0.8%**
Indexing of Students (IS)	172,711.00 7.4%	254,762.00 8.0%	543,950.50 9.9%	385,477.00 6.5%	526,295.00 7.0%	1,883,195.50 **7.7%**
Professional. ID NO. (PIN)	316,950.00 13.6%	413,361.52 12.9%	643,058.00 11.7%	1,028,310.00 17.3%	1,159,595.00 15.5%	3,561,274.52 **14.6%**
Sale of Schedule Books	41,148.00 1.8%	55,969.00 1.8%	103,606.50 1.9%	164,885.50 2.8%	304,248.00 4.1%	669,857.00 **2.7%**
Minor Components	97,190.83 4.2%	101,565.73 3.2%	85,571.33 1.6%	141,593.88 2.4%	191,118.16 2.6%	617,039.43 2.5%
Annual Total	**2,332,649.83**	**3,195,233.55**	**5,494,348.33**	**5,933,472.28**	**7,488,202.16**	**24,443,906.15**

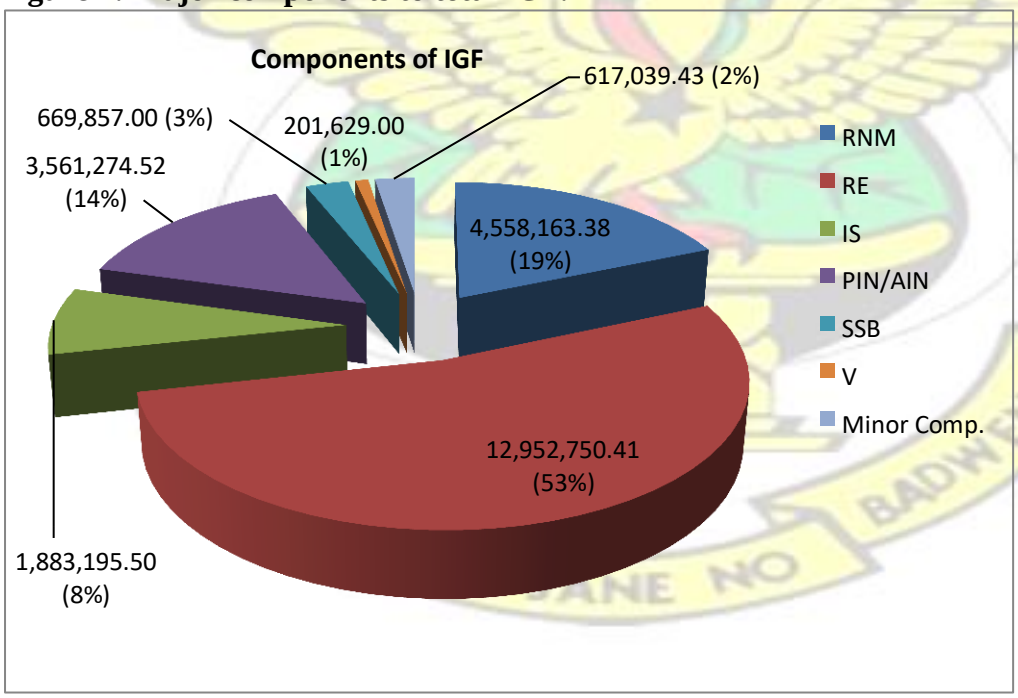
Source: GHS/N&MC revenue budget

From the table major components of IGF include fees from Registration of Nurses and Midwives (RNM), Registration for Examination (RE), Verification (V), Indexing of Students (IS), Professional/Auxiliary Identification Number (PIN/AIN), and Sale of Schedule Books (SSB). They are described as major not only because the majority of IGF comes from these components but because they represent the most secured and predictable sources of IGF to the Council. The major components contributed an average of more than 97% (Ref. Table 3) to total IGF from 2009 to 2013. Table 2 shows the major components of IGF and their contribution to total IGF (In Ghana Cedi Terms).

The minor components include Penalty for Late Registration, Accreditation, replacement of lost certificates, sale of items such as code of conduct booklets, badges; and stickers, fees for workshops, and endorsements etc. These components, apart from their meager contribution represent the most unsecure sources of IGF contribution.

From table 2 above, it can be seen that the highest contributor to IGF has been fees from examination registration (RE) indicating a total of GH¢ 12,952,750.41 representing 53%. This was followed by a distant second from the registration of nurses (RNM) and midwives which contributed a total of GH¢ 4,558,162.4 to total IGF over the five-year period representing 18.6%. The lowest contributor among the major components of IGF has been fees from verification which gave an average amount of GH¢ 201,629.00 (0.8%) during the five year period. The various compositions of the components of IGF are further made clear by the pie chart below.

Figure 4: Major components to total IGF.



Researcher"s own construction

The figure 4 shows that fees from registration for examination stand in dominance when it comes to total contribution to IGF over the five-year period representing an average proportion of 53% to overall IGF contribution. This implies that more than half of IGF comes from fees from registration of students for examination. Fees from registration as a nurse and or a midwife come second, representing a total proportion of 18.6% to total IGF. This was followed by fees from processing and renewals of Professional and Auxiliary Identity Number (PIN/AIN), also contributing a total proportion of 14.6% to total IGF. Fees from Indexing of Students, Sale of Schedule books and Verification followed sequentially in like manner, contributing a total proportion of 7.70%, 2.70% and 0.80% respectively (Ref. Table 2) over the five-year period.

4.2.1 Ranking of the Various Components of IGF

The table below provides the ranking of the various composition of IGF to examine which of them contributed the highest income to IGF.

Table 3: Ranking the various components of IGF

Components	Contribution to IGF	OVERALL %	RANKING
Reg. for Exam	12,952,750.41	53.0%	1st
Reg. as Nurses/Mvs	4,558,163.38	18.6%	2nd
PIN/AIN	3,561,274.52	14.6%	3rd
Indexing of Std	1,883,195.50	7.7%	4th
Sale of Books	669,857.00	2.7%	5th
Minor Components	617,039.43	2.5%	6th
Verification	201,629.00	0.80%	7th
TOTAL	24,443,909.24	100%	

Researcher"s own Construction

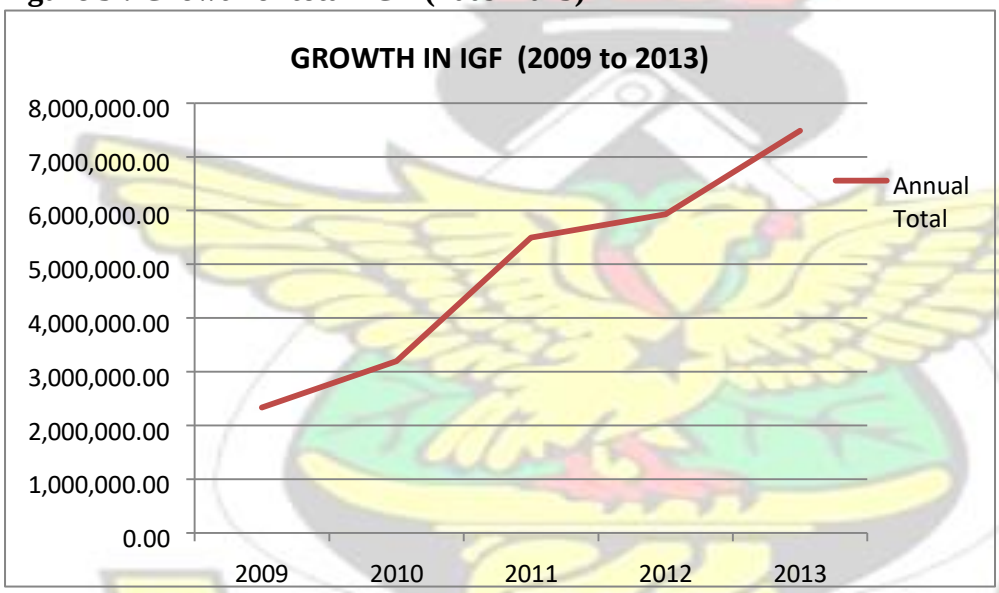
From the table above, it can be observed that Registration for Examination comes 1ST among the various components of IGF with a percentage contribution of 53% over the five-year period. This was followed by Registration as Nurses and Midwives with a

proportionate contribution of 18.6%. Fees from PIN/AIN came third, contributing a proportion of 14.6% to total IGF over the period. The fourth place was taken by fees from Indexing of Students (7.7%) while income from sale of Schedule books came fifth. The minor components although made up of ten (10) other components of IGF came sixth with a meager proportionate contribution of 2.5%. The last on the Rank is income from verification (0.8%)

4.2.2 Analysis of Growth (Trends) in IGF (2009-2013)

The figure 5 below shows the trend in the growth of total IGF over the five year period.

Figure 5 : Growth of total IGF (2009-2013)



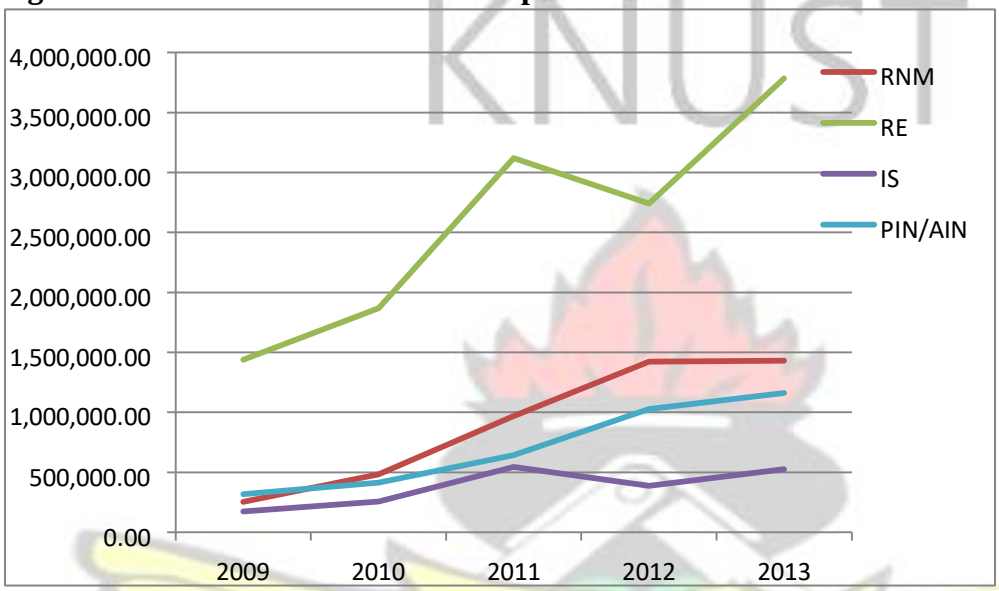
Researcher"s own Construction

From the above table, it can be observed that IGF has been increasing at a high rate over the five-year period. This means that the prospect of more income to the Council through IGF is high.

4.2.3 Analysis of Growth (Trends) of the Various IGF Components

The analysis of the growth in the various composition of IGF is also given by the figure below.

Figure 6A: Growth of the various components of IGF.



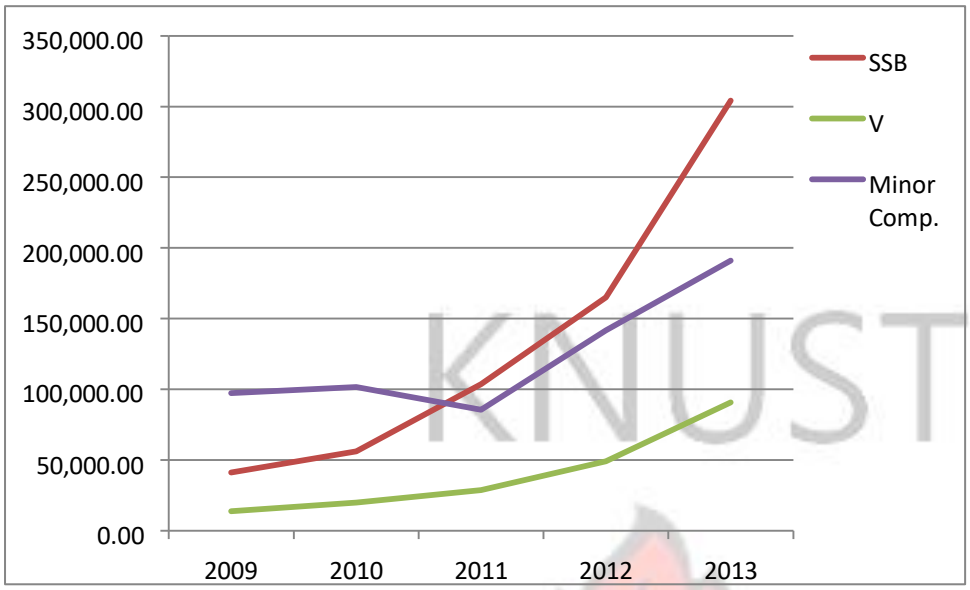
Researcher"s own Construction

A careful observation of the above figure indicates that income from the various components have been on the increase although at a different rate. For example, Income from Registration for Examination has been increasing at high rate especially between 2009 and 2011 but fell and then continued to increase again at a steady rate.

Fees from PIN/AIN and RNM have also been growing but at a relatively lower rate.

Income from indexing of student has been fluctuating.

Figure 6B: trends in the growth of the various components of IGF.



Researcher"s own Construction

The slope of the SSB curve representing income from Sale of Schedule books (Ranked) has been very steep which indicates a very high rate of increase over the five years. Income from the minor component which contributed a total proportion of 2.5% during the five-year period under consideration, initially showed negative growth rate especially from 2009 to 2011 but began to increase at a very high rate between 2011 and 2013.

(Figures 6A & 6B are separated in order to bring out more clearly the trends of all the IGF components, rather than clustering them in a single graph.)

4.3. NURSING TRAINING INSTITUTIONS AND STUDENTS (NURSES)

TURNOUT

4.3.1 Introduction

The researcher, through interview with the Accounts department of the Council has discovered that the Council"s IGF sustainability is dependent on the existence of the nursing and midwifery training institutions. The continued increase in the number of these institutions and their correspondent increase in the turnout of students will guarantee growth in IGF and increase total income of the N&MC.

The study has made analysis in the growth of these institutions for the period of the study (2009 -2013), and the attendant turnout of the different categories of the nurses and midwives from these schools, and their effect on IGF generation.

Table 4: Number of Professional Training Institutions

	2009	2010	2011	2012	2013
COMMUNITY HEALTH	2	2	3	3	4
MENTAL NURSING	2	2	2	2	2
MIDWIFERY	14	14	15	16	17
GENERAL NURSING	28	27	27	27	31
TOTAL	**46**	**45**	**47**	**48**	**54**

Source: N&MC

Table 5: Number of Auxiliary or Certificate Training Institutions

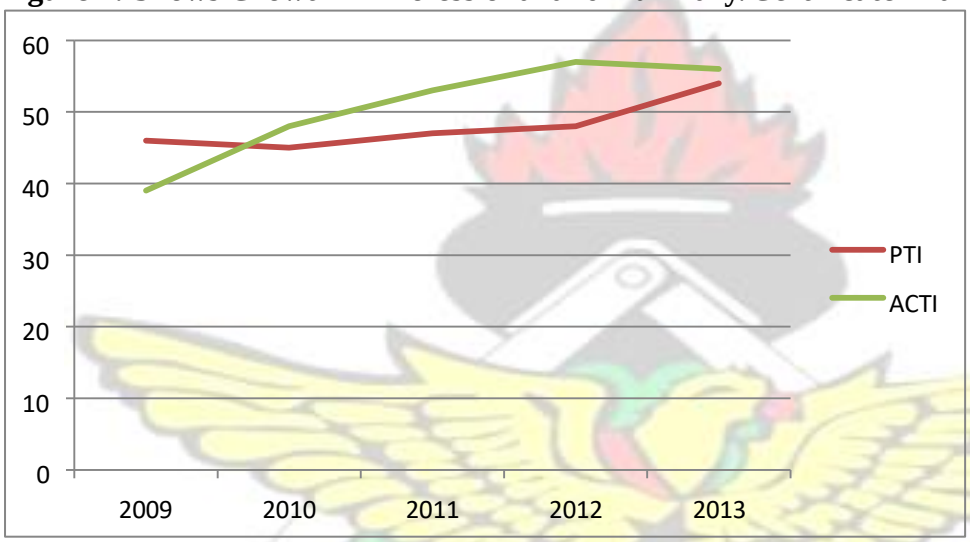
	2009	**2010**	**2011**	**2012**	**2013**
COMMUNITY HEALTH	8	8	8	10	10
HEALTH ASSISTANTS	26	28	29	27	28

POST BASIC NURSING	5	5	6	6	6
POST HAC/CHN MIDWIFERY		7	10	14	13
TOTAL	**39**	**48**	**53**	**57**	**57**

Source: N&MC

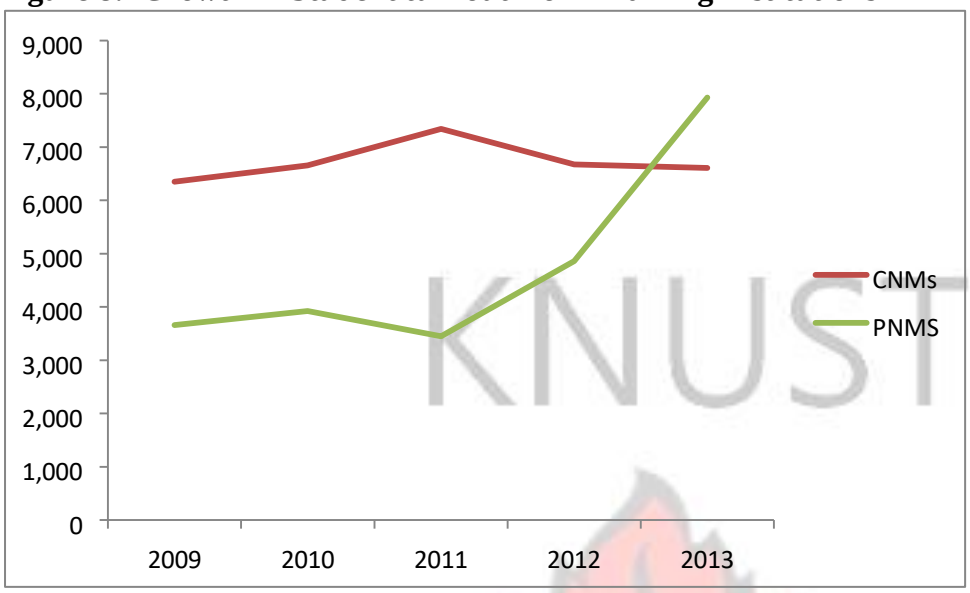
Growth in Professional and Auxiliary/Certificate Training Institutions

Figure 7: Shows Growth in Professional and Auxiliary/Certificate Training Institutions



Researcher"s own Construction

Figure 8: Growth in Student turnout from Training Institutions



Researcher"s own Construction

A careful observation of the above two figures, showed that turn out of students from both professional training institutions has been growing at an increasing rate. However the rate of turnout of students from professional training institution is higher than the rate of increase in the number of professional training institutions.

The rate of growth in institutions offering training in certificate and auxiliary nursing increased but at a very low rate while turn out on the other hand seems to be fluctuating.

4.3.2 Category of Nursing Institutions and their Students turnout

The nursing and midwifery training institutions are concerned with the training and development of nurses and midwives. The researcher has found out through interview that there are two categories of these institutions in the country. These are registered professional nurses and midwives training institutions, and the other institutions offering non-professional certificate programmes, to train auxiliary nurses. The registered professional nurses include community health nursing, mental health

nursing, midwifery and general nursing. The auxiliary or the certificate nurses and midwives also include community health nursing and health assistants (clinical) – CHN/HAC midwifery.

The table 8 below shows the number of auxiliary nursing institutions and their Turnout.

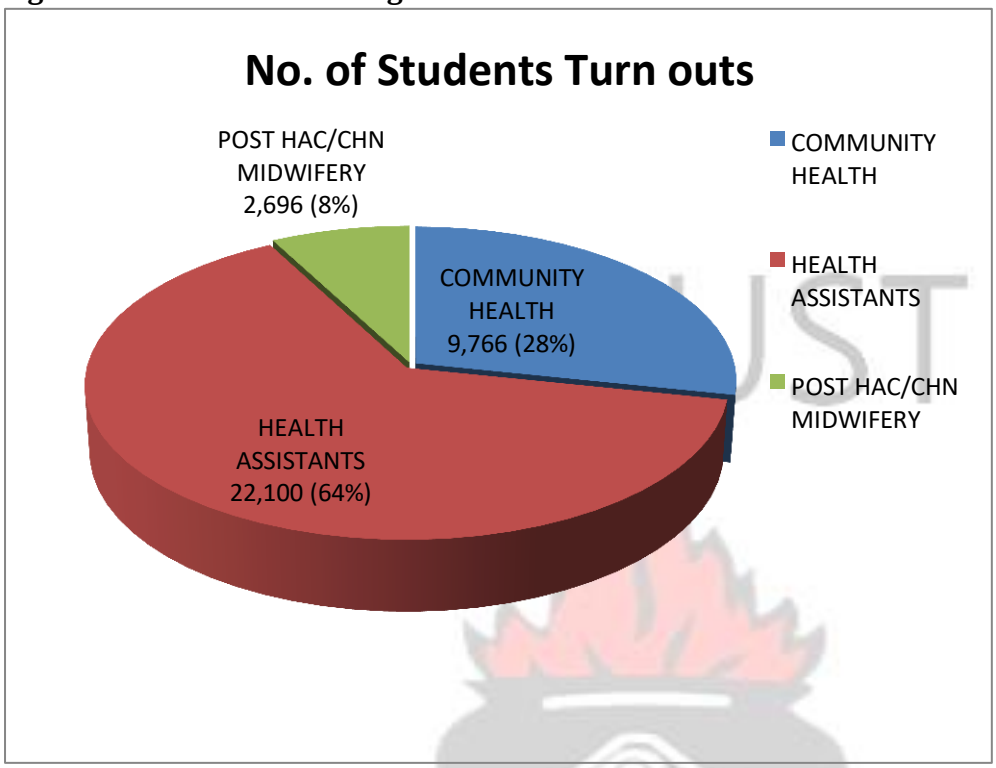
Table 6: Turnout of certificate nurses and midwives (2009 to 2013)

	2009	**2010**	**2011**	**2012**	**2013**	TOTAL
COMMUNITY HEALTH	2,194	2,107	2,023	1,731	1,711	9,766
HEALTH ASSISTANTS	4,153	4,159	4,930	4,063	4,795	22,100
POST HAC/CHN MIDWIFERY		389	389	879	103	2,696
TOTAL	6,347	6,655	7,342	6,675	6,609	34,562

Source: N&MC

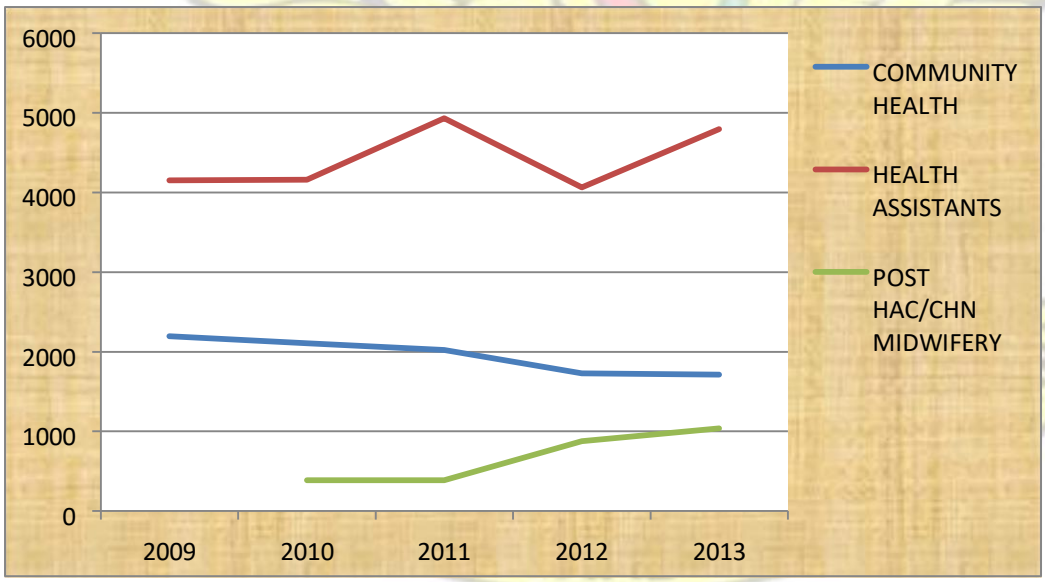
From the above table, it can be seen that majority of nurses turned out each year during the five year-period are Health Assistants Clinical giving an average turnout of 4,420 nurses and midwives each year. Community Health Nurses come second with an average of 1,954 community nurses. A distant third is post HAC/CHN with an average of 674 per year. The post basic nursing comes fourth with an average of 160 each year. The post basic nursing programmes are specialized in the area of critical care nursing; ear, nose and throat (ENT) nursing; ophthalmic nursing; peri-operative nursing; public health nursing and pediatric nursing. The graph below shows the category of auxiliary nurses and midwives and their turnout.

Figure 9: Certificates nursing institutions and total student turnout - 2009 to 2013



Researcher"s own Construction

Figure 10: Total annual student Turnout the study period (Auxiliary / certificate nurses,) 2009-2013



Researcher"s own Construction

The trend in the turnout so far over the five-year period has been steady except 2012 which shows a relatively downward Turnout. A careful observation of the above

diagram shows that Turnout for Community Health indicated a gentle downward trend over the five years while Turnout for post HAC/CHN midwifery shows a steady increasing trend over the five year period. Post basic nursing which has specialized nursing areas appear constant from 2009 to 2011 but had a double increase in student turnout in 2012 and an upward trend in 2013 but at a slow space.

4.3.3 Analysis of the Category of Registered Professional Nurses

The research has found out that there are four Community Health Training Institutions under the professional category. These are located at Akim Oda, Winneba, Navrongo and Ho. There are two institutions under mental health located in Ankaful and Pantang. There are seventeen General Nursing training schools in all the ten regions of Ghana.

Table 7: Turnout of Registered Professional Nurses and Midwives from (2009 to 2013

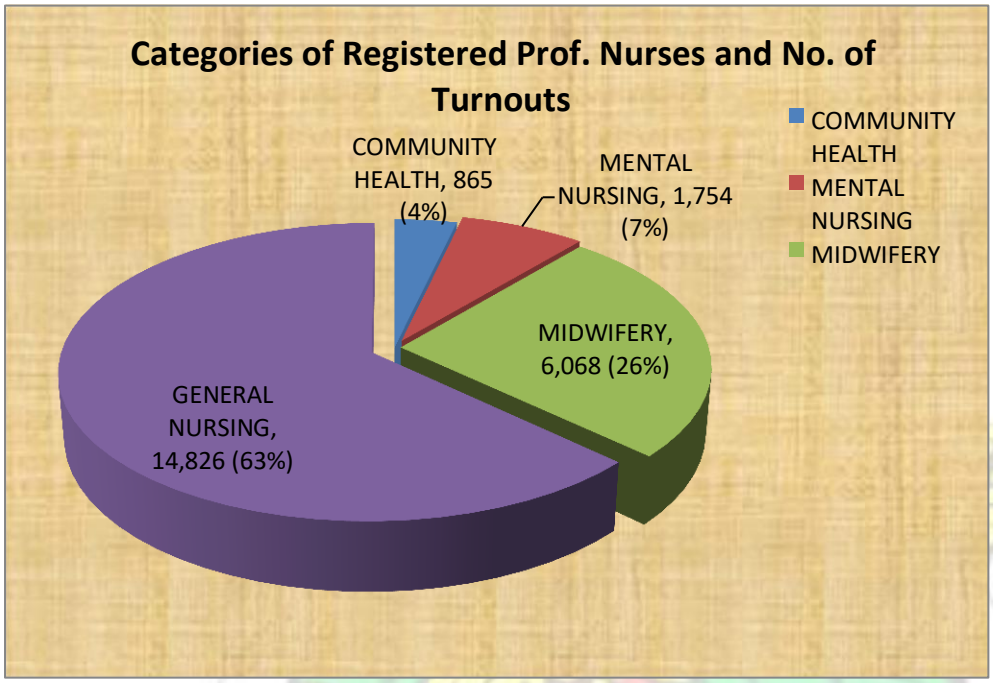
	2009	2010	2011	2012	2013	TOTAL
COMMUNITY HEALTH	57	81	55	172	500	865 ***3.68%***
MENTAL NURSING	293	306	314	349	492	1,754 ***7.46%***
MIDWIFERY	896	923	846	1,367	2,036	6,068 ***25.81%***
GENERAL NURSING	2,410	2,610	2,234	2,974	4,598	14,826 ***63.05%***
TOTAL	3,656	3,920	3,449	4,862	7,926	23,513

Source: N&MC

Table 10 shows the Turnout for professional nurses over the period 2009 to 2013. The highest Turnout among the category of professional nurses was given by general nursing with an accumulated total numbers of 14,826 professionals representing 63.05% of total accumulated Turnout over the five year period. Midwifery comes second with a total accumulated turnout of 6,068 professionals representing 25.81% of

total accumulated turnout. The third was mental health nursing which gave an accumulated turnout of 1,754 which also represent a smaller proportion of 7.46% of total accumulated turnout. Community health gave the lowest proportion of 3.68% under the professional category. The Pie chart below shows the Turnout for the various categories of professional nurses.

Figure 11: categories of professional nurses and their accumulated turnout from 2009 to 2013



Researcher"s own Construction

The Pie chart above shows clearly that general nursing produced the highest turnout in the category of professional nurses followed by midwifery. Mental nursing comes third and then community health. It is surprising to realize that while community health nursing comes second under the category of auxiliary or certificate nurses contributing a proportion of 27.62% to total accumulated turnout over the five-year period, it comes fourth under the category of registered nurses contributing a meager percentage of

3.68%. This means that there are fewer professional community health nurses in the country compared with auxiliary community health nurses.

The trend in the student turnout of professional nurses and midwives is shown clearly by the figure below.

The graph shows that student turnout for professional nurses has been increasing at a very high rate especially between 2011 and 2013 indicating an average of 64.90% increase in total turnout of professional nurses. In 2012 for example, turnout increased by 40.97% while 2013 recorded relatively higher increase in turnout of 63.02%. The implication of these trends with regard to IGF generation is enormous.

Figure 12: Trends of professional nurses and midwives

Researcher"s own Construction

4.3.4 Aggregation of Professional and Auxiliary Nursing and Midwives Turnout

In order to find the overall trend in the growth of the total student turnout of nurses and midwives in the country, the turnout for both registered professional nurses and midwives and the auxiliaries have been aggregated (combined). The table below shows

the combination of auxiliary and registered professional nurses and midwives during the five-year period.

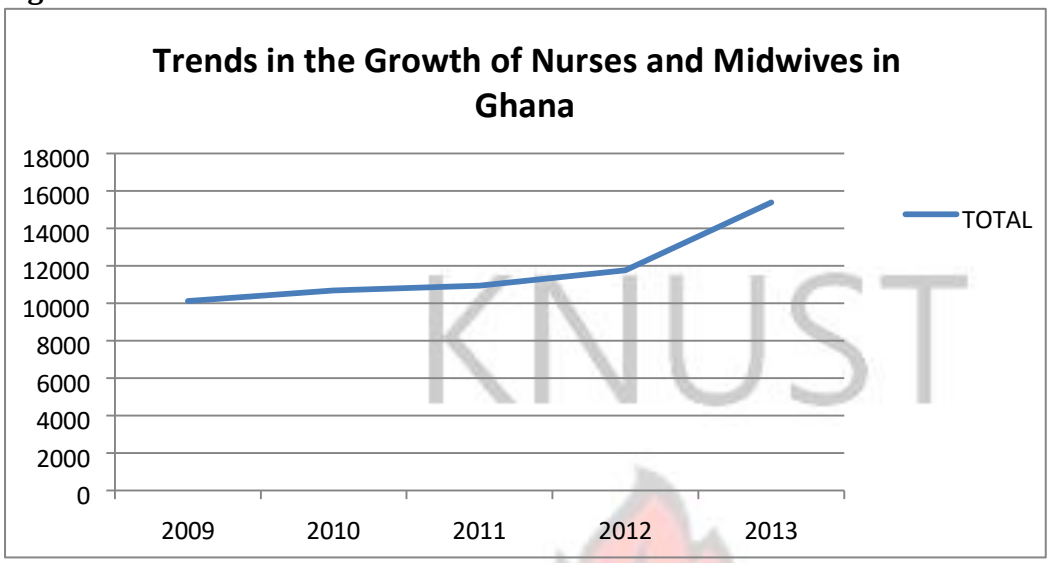
Table 8: Combined Post Basic Nursing, Professional and Auxiliary Nurses and Midwives in Ghana

	2009 Turnouts	2010 Turnouts	2011 Turnouts	2012 Turnouts	2013 Turnouts
COMMUNITY HEALTH	2,251	2,188	2,078	1,903	2,211
MENTAL NURSING	295	306	314	349	492
MIDWIFERY	896	923	846	1,367	2,036
GENERAL NURSING	2,410	2,610	2,234	2,974	4,598
HEALTH ASSISTANTS	4,153	4,159	4,930	4,063	4,795
POST BASIC NURSING	123	108	162	231	227
POST HAC/CHN MIDWIFERY		389	389	879	1,039
TOTAL	**10,128**	**10,683**	**10,953**	**11,766**	**15,398**

Source: N&MC

The yearly turnout of students (nurses) as can be seen from the figure above shows that turnout was highest in 2013, followed by 2012 and 2011 downward. The trend in Turnout has been on the increase. However, the rate of increase was low in 2009 to 2011 compared with that 2012 and 2013.

Figure 13: Trends in The Growth of Nurses and Midwives Turnout in the Country



Researcher"s own Construction

4.3.5 Nursing and Midwifery Training Institutions

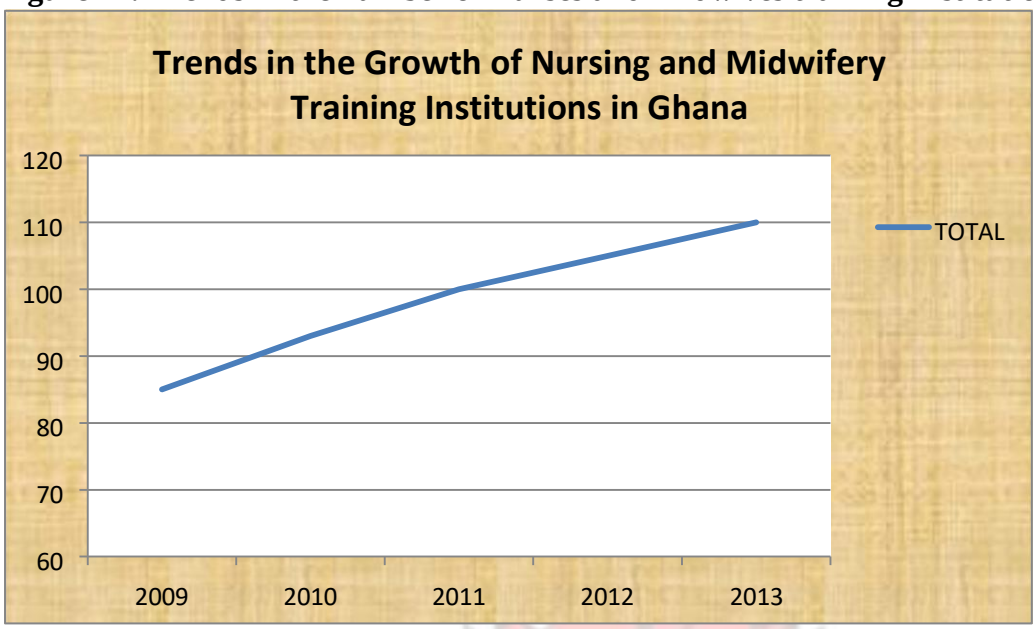
The table below presents a summary of combined professional and auxiliary nurses and midwifery training institutions in Ghana

Table 9: Nursing and Midwifery Institutions in Ghana

	2009 (No. of Institutions)	**2010** (No. of Institutions)	**2011** (No. of Institutions)	**2012** (No. of Institutions)	**2013** (No. of Institutions)
COMMUNITY HEALTH	10	10	11	13	14
MENTAL NURSING	2	2	2	2	2
MIDWIFERY	14	14	15	16	17
GENERAL NURSING	28	27	27	27	31
HEALTH ASSISTANTS	26	28	29	27	28
POST BASIC NURSING	5	5	6	6	5
POST HAC/CHN MIDWIFERY		7	10	14	13
TOTAL	**85**	**93**	**100**	**105**	**110**

Source: N&MC

Figure 14: Trends in the number of Nurses and Midwives training Institutions in Ghana



Researcher"s own Construction

4.3.6 Post Basic Nursing (Specialised Nursing Training)

The Post Basic Nursing training is a specialized area of nursing which is higher in qualification. This specialized area of nursing include Critical Care Nursing (CCN); Ear, Nose and Throat (ENT); Ophthalmic Nursing (ON); Peri-Operative Nursing (PON); Public Health Nursing (PHN) and Paediatric Nursing (PN). Those who pursue this advanced training in nursing are people who have gone through the registered professional nursing training at an earlier stage of training. The table below shows the annual turnout for each specialized area of Post Basic nursing training.

Table 10: Specialized areas of Post Basic Nursing and their annual turnout

SPECIALISATION	2009	2010	2011	2012	2013	TOTAL
CRITICAL CARE NURSING	25	31	29	30	70	185
EAR, NOSE & THROAT NURSING	14	12	26	38	42	132
OPHTHALMIC NURSING	29	34	36	40	46	185

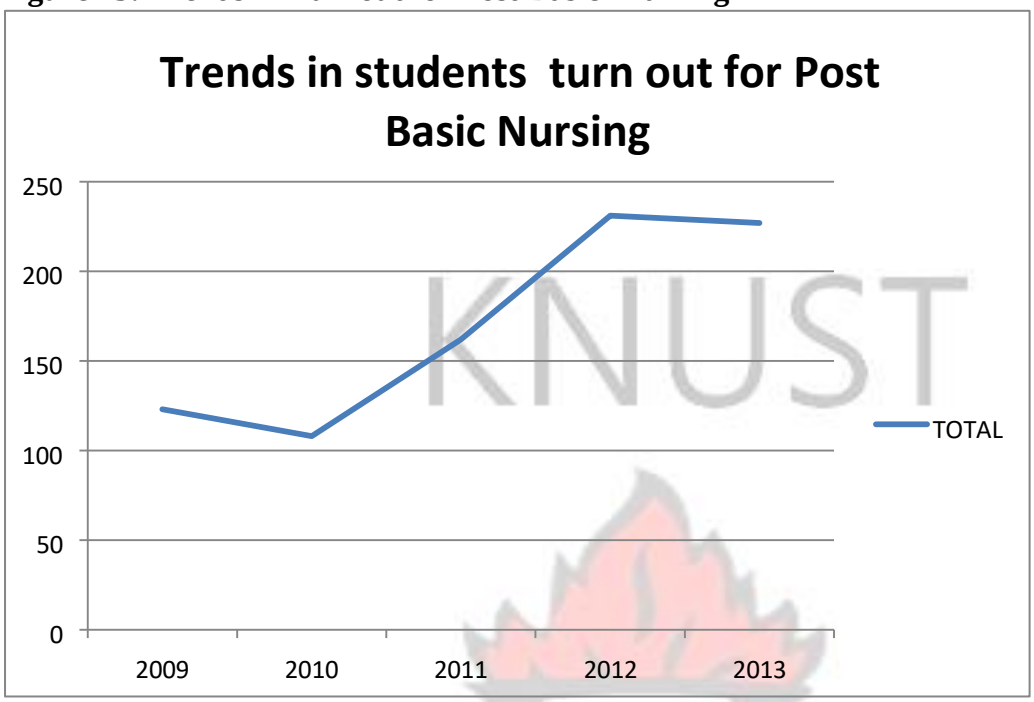
PERI-OPERATIVE NURSING	23	34	35	30	32	154
PUBLIC HEALTH NURSING	57	28	26	43	37	191
PAEDIATRIC NURSING	-	-	39	50	-	89
TOTAL	148	139	191	231	227	936

Source: N&MC

The table 13 above also shows both the total accumulated five-year turnout of each specialty (last column on the right) and the total yearly turnout (last row at the bottom). The table indicates that Public Health Nursing gave the highest accumulated turnout of 191 students during the five year period under consideration, followed by Ophthalmic Nursing and Critical Care Nursing which yielded 185 turnouts each. PeriOperative Nursing, ENT and Pediatric Nursing produced a turnout of 154, 132 and 89 students respectively.

The Trend in the Turnout for Post Basic Nursing is shown by the figure below. The figure below indicates that generally turnout for post basic nursing shows an increasing trend over the five year period except in 2009 and 2013. For example in 2011, turnout for post basic nursing increased by 50% while in 2012, turnout increased by 42.60%. This is made clearer by the slope of the turnout curve during 2011 and 2013.

Figure 15: Trends in Turnout for Post Basic Training



Researcher‟s own Construction

4.4 EXAMINATION OF THE EXPENDITURE OF N&MC

An interview with personnel at the Account Department indicates that there are three major categories of expenditures incurred by the Council. These expenditure components include Workers‟ Compensation, Goods and Services and Investments. Investments are usually expenditures on fixed assets in the form of purchases of new vehicles, office buildings and infrastructure etc. This form of expenditures is usually one time. Goods and Services expenditures include administrative/overhead expenditures and expenditures incurred in the day to day activities of the Council.

Workers‟ compensations are expenditures incurred on payment of salaries and allowances. Workers‟ compensation again falls into two divisions: Established Post and Contract Appointment.

Among these three categories of expenditures, workers‟ compensation and Goods and Services can be classified as recurrent expenditures. Recurrent expenditures are all expenditures that are incurred aside expenditure on investments (capital expenditure) every year. The level of funding available for these expenditures has serious implications on the ability of the N&MC to effectively and efficiently carry out its mandates. The table below shows the expenditure components of the Council.

Table 11: Expenditures Components

Expenditure	2009 GH¢	2010 GH¢	2011 GH¢	2012 GH¢	2013 GH¢	Total Expenditure
Worker's Compensation	447,460.35 24.00%	461,916.14 17.33%	527,619.14 11.97%	960,794.51 13.69%	1,074,889.99 12.97%	**3,472,680.13** **14.26%**
Goods (Adm.) & Services	546,152.04 29.30%	679,914.57 25.51%	1,152,064.9 25.48%	1,979,922.24 28.20%	2,779,991.61 33.55%	**7,138,045.36** **29.31%**
Investments	870,507.53 46.70%	1,523,375.41 57.16%	2,841,210.66 62.85%	4,079,112.72 58.11%	4,430,202.86 53.47%	**13,744,409.18** **56.43%**
Total	1,864,119.92	2,665, 206.12	4,520,894.71	7,019,829.14	8,285,084.46	**24,355,134.35**

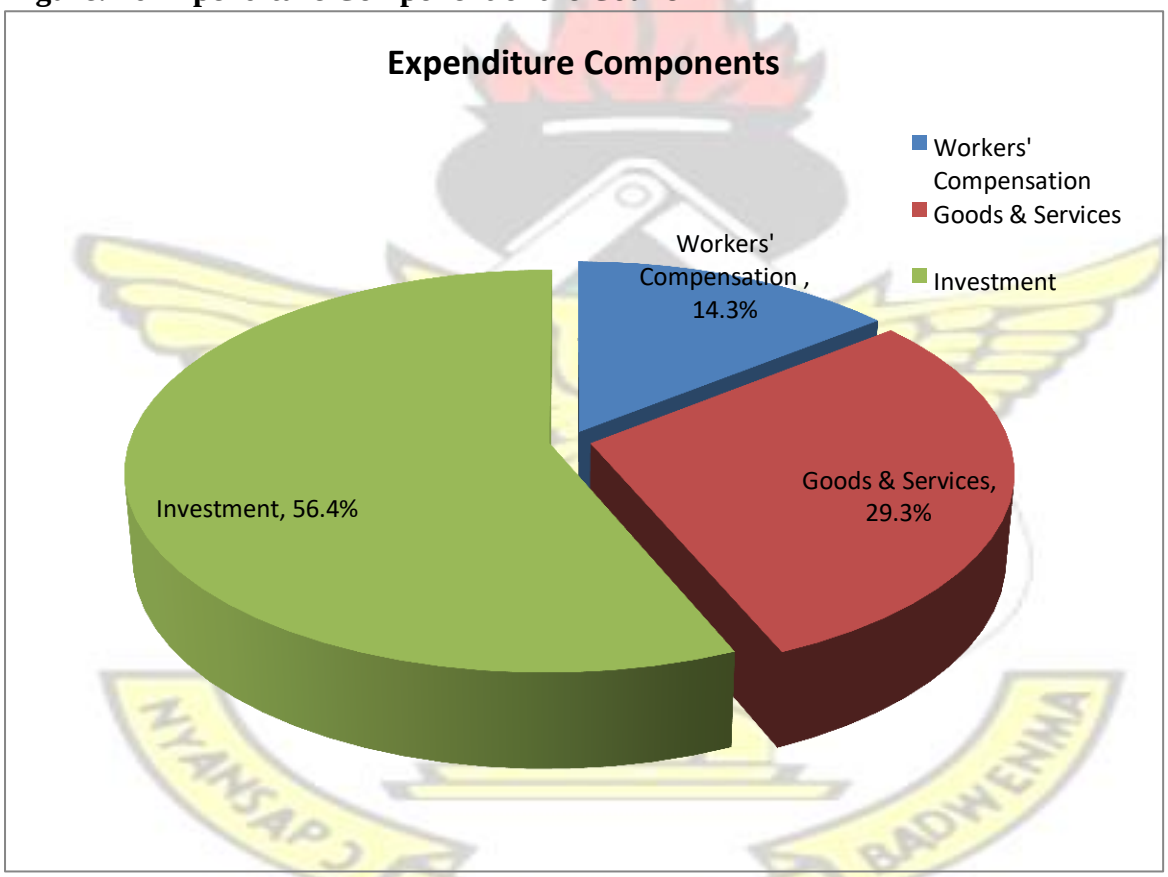
Source: GHS/N&MC

In 2009, expenditure on investment account for 46.7% of the annual expenditure of the Council. In the same year, expenditure on goods and services constituted 29.3% while expenditure on Worker‟s compensation received 24%. In 2010, annual proportionate expenditure on investment further increased to 57.2% while proportionate expenditure on goods and services and Worker‟s compensation reduced from 29.3% to 25.5% and 24% to 17.3% respectively. During 2011, proportionate expenditure investment again increased to 62.9%. Although proportionate expenditures on goods and service remained almost constant, proportionate expenditures on Worker‟s Compensation further decreased to 12%. Proportionate expenditure on investment began fall in 2012 reaching as low as 53.5% in 2013.

Proportionate expenditure on goods and services on the other hand began to rise during the same year and increasing as high as 33.6% in 2013. Proportionate expenditure on workers compensation only increased up to 13.7% and again fell to 13% in 2013. It is important to realize that expenditures on investment are not recurrent and are naturally expected to fall further in the future.

The overall expenditures on the various expenditure components over the five-year period is shown by the pie chart below.

Figure: 16 Expenditure Component of the Council



Researcher"s own construction

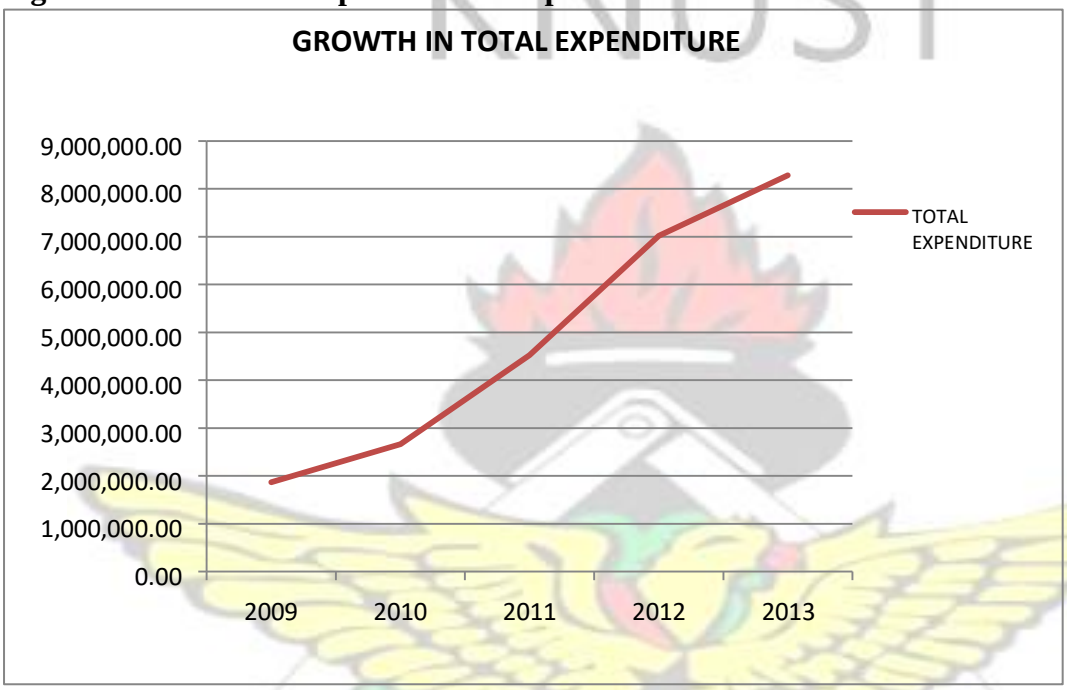
The figure shows that the largest expenditure component the Council is Investment with a proportion of 56.4% of total expenditure of the Council. This is followed by expenditure on Goods and Services (29.3%) while expenditure on Workers

Compensation has the lowest proportion of 14.3% of total expenditure.

4.3.1 Analysis of Growth in Expenditure (2009-2013)

The analysis of growth in Expenditure Component from 2009 to 2013 is shown by the figure below.

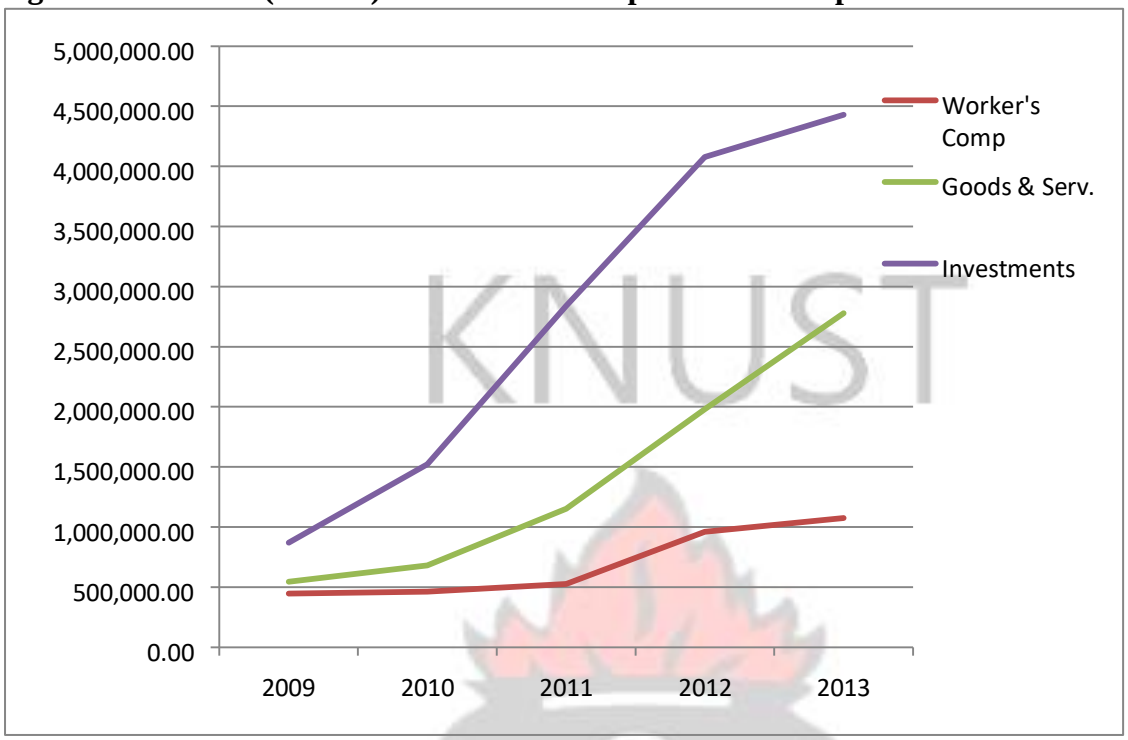
Figure 17: Growth in Expenditure Components



Researcher"s own construction

An observation of the above figure shows that total expenditure of the Council during the five-year period followed steady growth with rate of increase at its peak between 2010 and 2012. Trends or growth in the individual expenditure components is shown by the figure below.

Figure 18: Growth (Trends) of the Various Expenditure Components



Researcher"s own Construction

The figure above shows that growth in trends of the expenditure components has been high. However, expenditure on Investment remarkably has been increasing at extremely high rate as shown by the very steep slope nature of the expenditure curve. Expenditure on goods and services also followed a very high rate but not as at the rate of increase in expenditure on investment. Expenditure on worker"s compensation has also followed an increasing trend but at a slow rate.

4.3.2 ANALYSIS OF IGF VERSUS EXPENDITURE OVER THE STUDY PERIOD (2009 -2013)

Through interview the researcher sought clarification on the relationship between total income of the Council and expenditure. The contribution of IGF to total expenditure has been well established in the earlier stages of this study.

The table below compares IGF in relation to total expenditure.

Table 12: Comparing Revenue and Expenditure

YEARS	IGF (GH¢)	EXPENDITURE (GH¢)	DIFF (SURP/DIF) (GH¢)
2009	2,137,498. 36	1,864,119.92	273,378.44
2010	3,183,102.28	2,665,206.12	517,896.16
2011	5,492,415.20	4,520,894.71	971,520.49
2012	5,936,739.77	7,019,829.14	-1,083,089.37
2013	7,472,969.75	8,285,084.46	-812,114.71
TOTAL	**24,402,725.36**	**24,355,134.35**	**-132,408.99**

Source: GHS/N&MC

4.4 Anaysis of Growth in Total IGF and Expenditure

The table above shows that IGF outrun expenditure by GH¢ 273,378.44 in 2009. This increased to GH¢ 517,896.16 and GH¢ 971,520.49 in 2010 and 2011 respectively. It is clear these increases over the three years represent an average of 53%

It is significant to note that total expenditure of the Council rose from GH¢ 4,520,894.71 in 2011 to as high as GH¢ 7,019,829.14 in 2012. The year 2012 therefore registered a deficit of GH¢ 1,083,089.37. this deficit however decreased to GH¢812,114.71 in the following year – 2013.

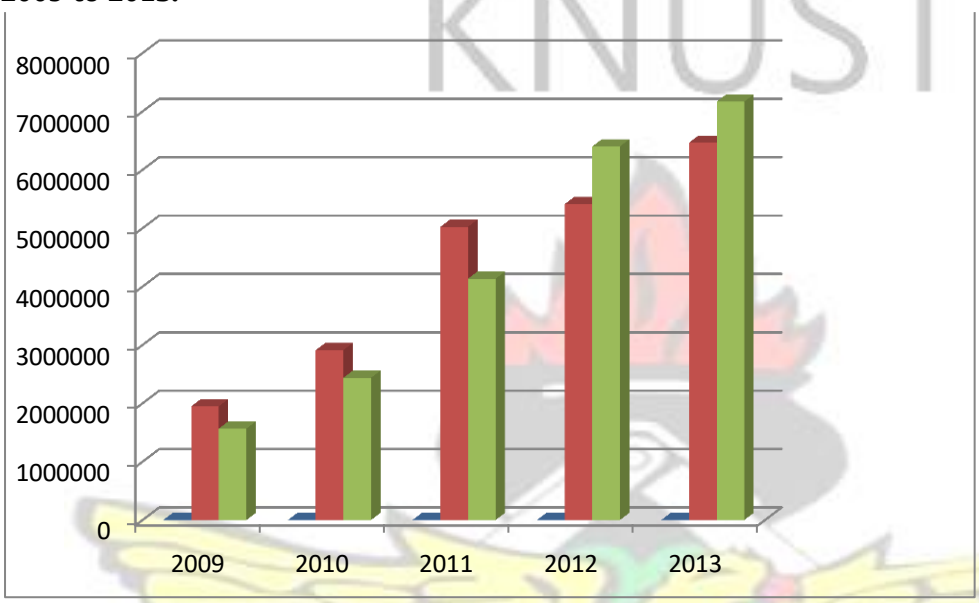
It is worth observing that in spite of these deficits of the two years, corresponding IGF continued to increase steadily. The average rise or increase in IGF over the study period (2009-2013) 74%.

The overload of expenditure in 2012 was basically as a result of the implementation payment of the Single Spine Salary Policy (SSSP) by government. This was coupled with the expansion drive of the Council in terms of infrastructure –rise in the Investmnet

budget for these years -2012/2013. The research revealed this in an interview with the Accounts unit of the Council.

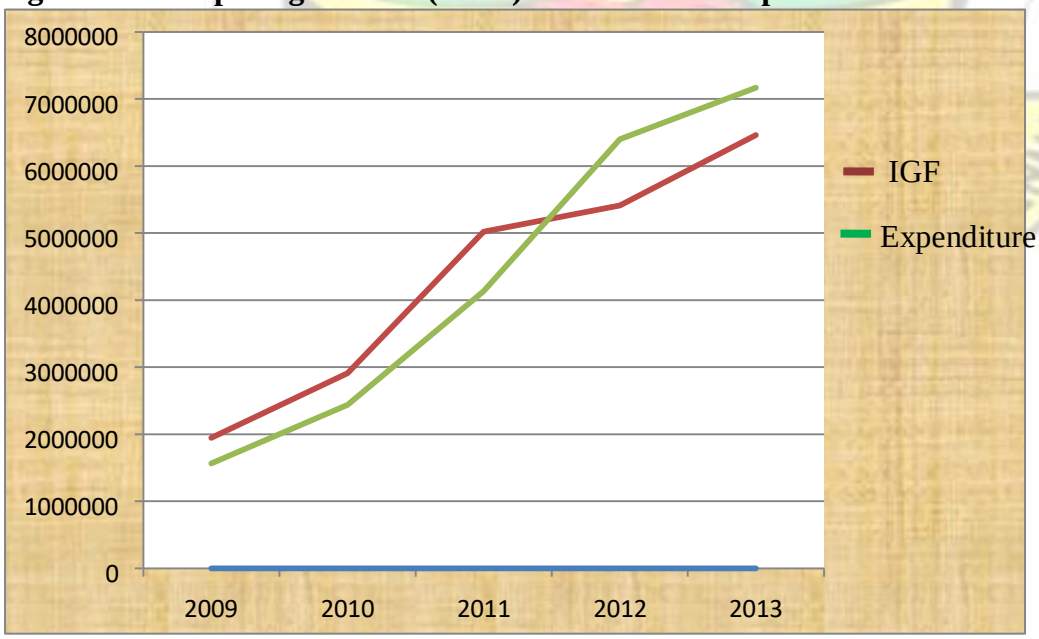
These analyses are further made clearer by figures 11 and 12 below.

Figure 19: Comparing Growth in annual IGF and Expenditure of the Council from 2009 to 2013.



Researcher"s own Construction

Figure 20: Comparing Growth (trend) in of IGF and Expenditure



Researcher‟s own Construction

From the facts and figures related to above, it is clear to assert that the N&MC has the potential to depend on the increasing IGF as a source of fund to meet is total expenditure at each point in time. This is seen from the matching of IGF and expenditure over the five-year period of study.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS 5.0

INTRODUCTION

The importance of IGF on the operation and service delivery of government institutions has long been acknowledged. The purpose of this study is to examine the various sources and composition of fund available to the N&MC. Data relating to annual recurrent expenditure of the Council and the annual turnouts of students from 2009 to 2013 were used for the analysis. The extent to which IGF can help finance the entire operation of the Council was also analyzed. The following are the summary of findings.

5.1 SUMMARY OF FINDINGS

5.1.0 Summary of the Sources and components of Funds to the Council

Government of Ghana fund (GOG), Donor Pool Fund (DPF) and Internally Generated Fund (IGF) has been identified as the main sources of fund available to the Council. Among these three sources, IGF is the highest contributor. This was followed by GOG and then DPF. In addition to the above, IGF over the past five years has shown to be increasing.

Fees from registration of nurses and midwives, registration for examination, verification, indexing of students, processing of Professional/Auxiliary Identification Number, and sale of Schedule books have been identified as the major components of IGF as a source of fund. These major components of IGF exclusively contributed an average of 97% of total IGF to the Council. These components of IGF are described as

major not only because they contribute the highest proportion to total IGF but they also represent the most secured and predictable components of IGF to the Council.

An analysis of the major components of IGF and their contribution to total IGF shows that Fees from registration for examination of students contributed a major part of total IGF, followed by fees for registration as nurses or midwives and fees from processing and renewal of PIN/AIN.

All the six major components of IGF show a general upward trend in their growth. However, a careful analysis of the trends in the growth of the major components of IGF shows that fees from registration for examination will continue to dominate as a chief contributor to IGF.

5.1.2 Expenditure Components of the Council

Workers‟ Compensation, Goods and Services and Investments were identified as the main expenditure components of N&MC. Majority of funds from GOG comes in the form of emoluments to workers in the Council under the category of established post while the little remains is diverted into goods and services. It was inferred from the study that major part of Council‟s recurrent expenditure goes into Investment. Goods and Services came second. These two components take a fair share of total expenditure.

5.1.3 Comparing IGF and Expenditure

Trends in the growth of IGF and expenditure show that although IGF and expenditure increased at almost the same rate between 2009 and 2011, the rate of increase changed significantly in favour of total expenditure in 2012.

Analyzing the extent to which IGF can exclusively be used to finance the day to day operation and service delivery of the Council, the total expenditure and the total income from IGF were compared. During the year 2009 to 2011, IGF was found to be over and above total expenditure of the Council. This means, between 2009 to 2011
IGF alone was enough to cater for the overall operation and service delivery of the Council, excluding investment. Total expenditure however increased beyond the level of IGF in 2012 but the rate of increase remained almost the same during 2013.

The increase in expenditure over IGF during 2012 and 2013 was mainly due to the introduction of the Single Spine Pay Policy (SSPP) which the government was forced to meet through Subventions causing IGF to fall short of total expenditure. However, it is comforting to note that the study has proved the potential of IGF to be increasing at higher rate than total expenditure.

It has also been shown that the increase in the expenditure trend of the Council over the study period was as a result of the Investment component of Council‟s total expenditure. And these are one time off expenditures.

5.1.4 Summary of Analysis of Institutions Offering Training in Nursing and Their Turnout

As at 2013, there were 110 educational institutions that were acknowledged as offering training in all categories of Nursing and Midwifery compared with 85 institutions in 2009. Fifty-four (54) of these institutions offer training in Professional
Nursing and Midwifery while fifty-six (56) offer training in Auxiliary/certificate Nursing and Midwifery. It became evident from the research that there are other institutions offering training in nursing and midwifery that are not recognized by the

N&MC for example Boakye Danquah Nursing Training School in Kumasi.

Three categories or levels of training in Nursing and Midwifery have been identified. These are (from the lowest level) Auxiliary/Certificate, Professional and Post Basic nursing and midwifery training. The aggregated Turnout for all the three categories of nursing and midwifery training shows an increasing trend.

There is therefore an indication that, all things being equal, IGF will continue to increase in the coming years. This is because to a large extent, IGF generation is dependent on the number of students (nurses/midwives) turnout from the various institutions offering training in nursing and midwifery.

5.2 CONCLUSION

Examining the various sources of funds and their components available to the Council, it was revealed that IGF contributed largely to total fund of the Nursing and Midwifery Council of Ghana.

Funds from GOG, which was quite low and inadequate was available only to meet part of workers" compensation leaving almost nothing for the other expenditure components - Investment Goods and Service. Funds from GOG are not only smaller but also unreliable due to delays and inability of government to fully honor its budgetary allocation to the Council as a result of financial constraint.

In the wake of the present economic challenges, the need for adequate and reliable source of fund in order for the Council to efficiently serve its stakeholders satisfactorily is not only necessary but urgent. The study revealed that the need for the Council to be weaned off government subvention (for the good of the Council and the government) is not only necessary but also possible. This assertion is backed strongly by the already

higher proportion of funds coming from IGF. Again, the rate of increase in IGF generation is higher than that of recurrent expenditure. Furthermore, turnout of students from nursing and midwifery training institutions has been on the increase. This means that more IGF are expected to flow in with a corresponding expectation of better and improved services.

5.3 RECOMMENDATION

In view of the present economic challenge, there is the need for adequate and reliable sources of fund in order for the Council to efficiently and satisfactorily serve its clientele. The findings of this research suggest that it is very possible for the Council to achieve this through IGF alone.

On the basis of the above findings, it is recommended that the N&MC seriously consider the idea of withdrawing itself out of government subvention since funds from GOG are inadequate and unreliable. Greater opportunities exist for growth in IGF generation.

Additionally, there are other institutions offering training in nursing and midwifery which are not recognized by the N&MC. As part of its mandatory function, the Council should diligently identify these institutions so as to offer its professional and regulatory services to them in order to ensure maximum sanity in the practice of Nursing and Midwifery in Ghana. This has the added advantage of increasing IGF of the Council.

Furthermore, improved means of collecting revenue should be developed and monitored so as to strengthen the efficiency in IGF generation. This necessitates recruiting and training of new staff to complement the already existing staff.

Increase in IGF generation should go along with excellent service delivery. There may be the need for rebranding of the Council as is often the norm for most organization

taking a new turn. The rebranding can be in the form of educating the public and the various stakeholders about the mandate, the activities and the operations of the Council. The rebranding should further be expressed in improved relationship with clients and delivery of service which is marked by speed and reliability. Investment in research and development are also a key requirement for improved service delivery. Therefore the Council should make effort to invest in research and development.

In view of the findings provided by this study and current economic challenges, it is likely that some other government institutions that rely on government subvention can stand on their own through IGF. Therefore similar research is recommended for these institutions to explore the potential of IGF generation.

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APPENDIX A

Table 3: minor components of IGF and their contribution to total IGF

Components	2009	2010	2011	2012	2013	Total
Endorsement	625.00	500.00	1,256.50	450.65	520.00	**3,352.15**
Lost Certificates	870.00	2,390.00	1,525.00	4,805.00	3890.00	**13,480.00**
Penalty-Late Registration	8,575.00	17,330.00	45,312.00	51,479.25	83,297.50	**20,5993.75**
Sale of Badges and Stickers	1,957.00	1,497.00	1,567.00	2,146.00	2,262.00	**9,429.00**

Accreditation	9,500.00	24,000.00	7,000.00	17,700.00	81,350.00	**139,550.00**
Workshop	12,050.00	0.00	0.00	0.00	0.00	**12,050.00**
Tamale Zonal Office(Revenue)	38,109.65	29,385.50	9,098.45			**76,593.60**
Kdua Zonal Off	7,087.50	10,732.00	13,776.57			**31,596.07**
Revenue- In-Transit (R. I. T.).				41,584.43		**41,584.43**
Endorsement	18,416.68	15,731.23	6,035.81	23,428.05	19,798.66	**83,410.43**

Source: N&MC

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APPENDIX B

Interview Questionnaire Type 1

Interview Questionnaire for randomly selected IGF officers of N&MC

1. Organizational issues …….

i) How many revenue collection officers (Accounting officers) are required for the IGF management? ……..

ii) How many officers are currently employed? …Women …….Men …….Total

iii) "As a result of training and education to Nursing and Midwifery Training Institutions under the Council"s jurisdiction, there is a growing number of clients who understand the purpose of IGF mobilization, their responsibility towards Council and willingness to honour their obligations on time, for a more efficient service delivery"

☐ Strongly agree ☐ agree ☐ neutral ☐ disagree

strongly disagree iv) "Majority of Institutions under Council do not understand their obligation towards Council and are not willing to honor these obligations on time"

☐ Disagree ☐ strongly agree ☐ agree ☐ neutral ☐ strongly disagree

2. IGF and GOG/DPF assessment

a) What are legally mandated revenue (IGF) sources for the Council?

2.1 Indexing

i) How many Training Institutions do you have?

ii) What number of the Training Institutions index their students? iii) How do you determine the indexing fees per student?

iv) Who are your partner organizations in this regard? What is their role and responsibility? Please explain.

v) Do you think the mechanism of fixing these fees has some loopholes for corruption and misappropriation? If yes please describe. If no, please describe what made it so.

vi) What problems do you observe on index fees administration?

vii) What do you recommend to improve indexing fees from the Training Institutions?

2.2 Registration/Badge fees

i) How many nurses and midwives are known under this category?

ii) Do you have graduating nurses and midwives register? How often do these pass out in a year?

iii) How do you determine the amount of fees to be paid?

iv) Who are your partner organizations in this regard? What is their role and responsibility? How do you coordinate with your partners?

v) Do you think the mechanism of assessing and collecting registration fees from these qualified nurses and midwives has some loopholes for corruption and misappropriation? If yes, please describe. If no, please describe what made it so. vi) What problems do you observe on registration/badge fees" administration?

vii) What do you recommend to improve the revenue collection from registration/badge?

3. Planning, Monitoring, evaluation and Auditing of IGF

i) Do you have a strategic plan for IGF? If yes describe ii) Do you use any planning manual for preparing the Council IGF plans? If yes, which guide line?

iii) How participatory is the planning process? Do the staff and other stakeholders actively participate in the process?

iv) How do you set annual IGF goal or target to be collected? How do you also set each component"s target?

v) Do you have detailed revenue (IGF) plan disaggregated to months, to each Regional office and each component? Please explain.

vi) How is the plan communicated to every staff, stakeholder and decision makers?

vii) How do you rate the support and follow up of the Council on the preparation of IGF plan, mobilization of IGF and etc.

viii) _____highly satisfactory_____staisfactory_____neutral_____unsatisfactory_____highl y unsatisfactory.

ix) Do you have annual or medium term evaluation programs on the overall performance of IGF? If yes please explain.

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APPENDIX C

Interview Questionnaire Type 2

Interview Questionnaire for Training Institutions

1. Name (optional
2. Age …….Type of school…… Address……
3. Type of training Institutions……..
4. Are you a contributor to the Council"s source of funding? Which type of funds do you contribute?
5. How long have you contributed to the Council"s IGF pool?
6. Do you know the reasons or objectives of this fund? What is it used for?
7. What are your rights as a contributor to Council"s source of funding?

8. What are your obligations as a Nursing/Midwifery Training Institution?

9. Have you been informed (in training or orientation) about the purpose of the payment of these fees, your rights and obligations as a stakeholder? If yes or no

10. If yes, how did you find the structure or the arrangement?

…….very good …….good……..adequate…….poor……..very poor

11. If no, how do you see the relevance of such awareness creation programs on IGF?

…….very relevant…….relevant… neutral…….. irrelevant……. very relevant

12. Do you pay your indexing fees fully and timely to Council? Yes or no

13. Do you believe your contribution to Council‟s IGF is used to offer efficient service as a regulatory body, to the Training institutions? Yes or no

14. There is a perception that the Council‟s service delivery is not commensurate with the fees charged the schools? How far do you agree or disagree with this view?

…….strongly agree……. Agree……..neutral……..disagree……strongly disagree

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APPENDIX D

Interview Questionnaire Type 3

Interview Questionnaire for Council's Accounting Staff

1. Name of respondent (optional) ……
2. Age ……..Sex……. Address (Regional office)……
3. How long have you been working as an accounting officer for Council?....
4. How many facilities/clients do you cover? ……..
5. Which type of revenue items are you administering or collecting? .....
6. How many clients are there in your region in each of the IGF components?.....
7. Would you please explain the mechanism or mode of collecting IGF in your region?
8. Do you have stakeholders who work with you on IGF mobilization in your region? Who are your stakeholders and what role do they play I revenue collection?
9. Have you had any training on revenue mobilization? If yes when did you train last? How useful is the training for your job?

10. Are you paid for your job as an IGF collector /one in charge of IGF mobilization? Yes or no. what is your term of employment? Permanent, temporary or other. The payment I receive as an accounting staff of the Council is sufficient enough as compared to my duties and responsibilities.
11. _____strongly agree, _____ agree _____ neutral _____disagree _____strongly disagree
12. Do you have any other supplementary or additional income source for your life? If yes please indicate this sources
13. Are you satisfied with your job? Please explain
14. Do you have a work plan and target revenue for the year? How is this plan prepared? Who is involved in the planning process?
15. How do you describe the monitoring and auditing mechanism? How is the support and follow up from Council‟s head office supervision team?
16. Are there issues of non-renewal of PINs/AINs and defaults in processing of licenses (PINs/AINs) in your region? Describe the extent of default in your region.
17. What sanctions are applied to defaulters, if any
18. How do you describe the effectiveness of the sanctions and the their application on defaulting clients (nurses and midwives)
19. How do you generally describe clients‟ response to their IGF obligations in your region? In your estimation do these clients honour their obligations fully and regularly?
20. _____strongly agree_____ agree _____ neutral_____ disagree_____ strongly disagree

21. If you disagree or strongly disagree would you please explain why this is so? What do you think are some reasons which made them not to honour their obligations?

1. What do you think is the general perception of the clients in your region about you as agents of Council for the collection of IGF and about the Council (your institution)?
2. As an accounting staff of Council in the region what general problems do you observe on the IGF mobilization?
3. What do you recommend to improve IGF mobilization system of the region and Council?

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