

AFRICA EDUCATION WATCH PROJECT

THE GHANA REPORT

By

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LOCAL CHARTER OF TRANSPARENCY INTERNATIONAL

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LIST OF ABBREVIATIONS

AEW	Africa Education Watch
AfDB	African Development Bank
BECE	Basic Education Certificate
CPS	Capitation Grant Scheme
CSO	Civil Society Organization
DACF	District Assemblies Common Fund
DFID	Department for International Development
EFA	Education for All
EFA/FTI	Education for All/Fast Track Initiative
ESP	Education Strategic Plan
FCUPE	Free and Compulsory Universal Primary Education
GDP	Gross Domestic Product
GER	Gross Enrolment Rate
GES	Ghana Education Service
GETFund	Ghana Education Trust Fund
GHS	Ghana Cedi
GII	Ghana Integrity Initiative
GNAT	Ghana National Association of Teachers
GNECC	Ghana National Education Campaign Coalition
HIPC	Highly Indebted Poor Countries Initiative
HIV/AIDS	Human Immune Virus/Acquired Immune Deficiency Syndrome
HQ	Headquarters
IMF	International Monetary Fund,
ISODEC	Integrated Social Development Centre
JICA	Japan International Co-operation Agency
MDGs	Millennium Development Goals
MOESS	Ministry of Education Science and Sports
MOFEP	Ministry of Finance and Economic Planning
MTEF	Medium Term Expenditure Framework
NER	Net Enrolment Rate
NGO	Non-governmental Organization

NNED	Northern Network for Education and Development
PPS	Pilot Programmatic Scheme
PTA	Parent-Teacher Association
SFP	School Feeding Programme
SEND	Social Enterprises Foundation of West Africa.
SMC	School Management Committee
SPIP	School Performance Improvement Plan
SWAP	Sector-wide approach
TI	Transparency International
TI-S	Transparency International Secretariat
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNESCO	United Nations Education and Scientific Council
UNICEF	United Nations Children's Education Fund
UPE	Universal Primary Education
USAID	United States Agency for International Development
USD	United States Dollar
VAT	Value-Added Tax
WAEC	West Africa Examinations Council
WFP	World Food Programme

EXECUTIVE SUMMARY

The following report is the outcome of a year-long assessment process conducted by Ghana Integrity Initiative (GII), the National Chapter of Transparency International (TI) in Ghana. The report is part of TI's Africa Education Watch (AEW) programme. It is an attempt to present a balanced assessment of the strengths and weaknesses of the governance structure within the primary education system. In doing so, the report seeks to clarify the link between robust governance and quality service delivery, and offers recommendations to improve governance in an effort to increase the quality of education for primary school age children in Ghana.

According to the United Nations Education and Scientific Council (UNESCO), primary school enrolment increased by 36 percent in Sub-Saharan Africa between 1999 and 2005¹. In the context of the global agenda of achieving Education for All (EFA), this increased demand for quality education poses a challenge to many countries because of the need to scale up resources and has rarely led to better educational outcomes. Financial leakage, waste and inefficiencies in how education funds are used often results in fewer resources available to achieve the EFA goals. Improving the management of the scarce resources available for education will be necessary if the successful achievement of the second Millennium Development Goal² is to have any impact at all.

It is in this context that TI initiated its Africa Education Watch (AEW) programme in July 2007. The programme has since been implemented in seven countries across the region: Ghana, Madagascar, Morocco, Niger, Senegal, Sierra Leone and Uganda. AEW's aim is to improve transparency and accountability in the use of primary education resources.

The first step of the programme was an extensive assessment of the primary education system in Ghana. First GII assessed and analyzed the legal and administrative regulations and financial mechanisms that govern primary education. The second phase was a quantitative

¹ UNESCO, *Education for All Global Monitoring Report - Education for All by 2015: will we make it?* (Oxford University Press 2007)

² The second MDG is to "ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling"; see <http://www.un.org/millenniumgoals/>

field survey of providers and users of the system across selected parts of the country. The results are presented in this report.

The survey, conducted in March 2008, included 1,020 households, 60 Head Teachers, and the 60 chairpersons of Parent-Teacher Associations (PTAs) and School Management Committees (SMCs) of the primary schools selected for the study. It also covered six district education officers in three regions: the Greater Accra (coastal), Ashanti (forest/middle belt) and the Upper East (savanna).

By compiling and processing this wealth of information (legal, administrative and financial) and by cross-referencing it with the information gathered on day-to-day experiences of the users and providers of primary education in the country, GII has been able to draw up a picture of the system as it currently works, with all of its strengths and weaknesses.

Chapters I and II present an extensive overview of the system, including analyses and discussion of specific problems and shortcomings in the governance and management structures of the primary education sector, the quality and cost of education and the general attitude towards the education system. Chapter III is a detailed analysis of the survey data, and Chapter IV summarizes the findings, analyses their implications and presents recommendations.

The main findings are:

- School governance was generally weak. Few parents, SMC or PTA members were involved in school financial management, though the opportunity for participation existed.
- School record-keeping was generally poor. Records were hard to locate particularly where there were newly appointed or newly transferred Head Teachers.
- SMCs lacked knowledge of financial issues. PTAs rarely enquired about school finances and parents generally showed no interest.
- The poor record-keeping and knowledge of finances reduced public access to school financial information. Most parents did not know t they had the right to access such information.

- School infrastructure, such as classroom buildings and furniture was generally inadequate resulting in over-crowding and poor quality of teaching and learning.
- Teacher shortages, absenteeism, drunkenness, the shift system and the use of unqualified teachers, especially in the rural areas which lacked residential accommodation, exacerbated these problems.

The recommendations below are aimed at improving governance and the management of resources in the primary education sector. They were developed by GII in cooperation with key education stakeholders, including the Ghana Education Service (GES) both at the national and district levels.

- Parents, SMC members and executive members of PTA must be educated about their rights and roles in school management so they can participate more actively in school governance.
- SMC members should be trained in basic planning and financial management so they can track school resources and help reduce leakages and corruption.
- Head Teachers should receive on-going financial management training. Those who fail to keep proper, transparent records that ensure accountability should be sanctioned.
- The government should provide more classrooms and furniture as school enrolment increases and/or open new schools and/or extend the shift system to schools with large numbers of pupils.
- The government should recruit and train more teachers to make up the current shortfalls and provide for future increases in enrolment by opening new schools.

GII shared the findings of this report and the recommendations with key stakeholders including officials of District Education Offices, and the PTA and SMC members who participated in the survey. Further collaboration is also planned with the GES, and non-governmental organizations such as the Ghana National Education Campaign Coalition (GNECC).

We hope that you, our readers, will find these analyses and recommendations useful and invite you to contact us should you wish to join us in our efforts to build a more efficient primary education system in Ghana.

CHAPTER ONE

INTRODUCTION

1.1 The International Context

In 1990, the World Conference on “Education for All” pledged to provide education for all by the year 2000: World Declaration on Education for All”. Governments, non-governmental organizations, civil society, bilateral and multilateral donor agencies committed themselves to the cause of providing basic education for all children, youth and adults. In 2000, the World Education Forum in Dakar, Senegal, recommitted itself to the Dakar Framework for Action of Education for All: Meeting Our Collective Commitments. This committed governments to achieving quality basic education for all by 2015, with particular emphasis on girls' schooling and a pledge from donor countries and institutions that "no country seriously committed to basic education will be thwarted in the achievement of this goal by lack of resources"³.

In spite of this, many challenges continue to frustrate the realization of these aims. How can education, for example, overcome poverty and give millions of children who live in highly indebted countries the chance to fulfill their potential? How can quality education reach HIV/AIDS orphans or refugees and displaced people? How can new technologies be harnessed to benefit the poor and teachers trained to understand the changing world?.

In 2000, again, the United Nations launched the Millennium Declaration, a concerted attack on poverty and the problems of illiteracy, hunger, and discrimination against women, unsafe drinking water and a degraded environment.. Leaders from virtually all member countries agreed to a set of eight ambitious Millennium Development Goals (MDGs) and committed to working towards achieving them by 2015.

Nearly a decade later some progress has been made. The second Goal of the Millennium Declaration seeks to “Achieve universal primary education by 2015”. Although most sub-Saharan African countries have increased primary school enrolment, there is still no Education for All. The third MDG seeks to “Promote gender equality and empower women by 2015”. Primary school enrolment for girls in many sub-Saharan African countries is close

³ EFA/FTI

to matching boy enrolment, but equal girls' enrolment in secondary school has not been achieved.

To some extent the slow progress in improving primary school education in Africa is blamed on leakage, waste and inefficiencies in the use of financial resources that results in fewer resources available for EFA.

1.2 The Africa Education Watch Programme

Africa Education Watch (AEW) is a three-year programme running from 2007 to 2010 and funded by the William and Flora Hewlett Foundation. It covers seven countries: Ghana, Madagascar, Morocco, Niger, Senegal, Sierra Leone and Uganda. The rationale for the programme lies in the observation that despite increased resources being spent on primary education in participating countries and recent increases in enrolment, education outcomes remain low, and Education for All (EFA) goals remain at risk⁴.

Decentralization reforms from the late 1990s have focused on two areas: structural changes in the delivery of primary education to bring public services closer to the 'user', and giving local stakeholders a greater stake in the management of primary education. New authorities with administrative and fiscal responsibilities have been put in place at regional, district, communal, and school level.

AEW seeks to discover whether these new bodies and tools are effective in controlling malpractices, improving resource flows to primary schools, and preventing resource leakages or delays.

The study is based on the hypothesis that local accountability mechanisms need to be effective if financial resources are to be spent effectively. The Programme proposes to (a) examine the scope and forms of waste, inefficiency and corruption in the use of financial resources, and (b) to analyse the way in which local accountability institutions and

⁴ The EFA Global Monitoring Report identified 41 countries at risk or seriously at risk of not achieving 100 percent Net Enrolment Rate by 2015, 28 and 34 countries are at risk or seriously at risk of not achieving the gender EFA goal in primary and secondary education, respectively (UNESCO, 2008).

instruments are effective in preventing leakage of resources. The programme consists of three components:

1. To identify evidence of waste, inefficiency and corruption, if any, and assess the effectiveness of local accountability mechanisms in regard to controlling them. This will be collected in national assessments, consisting of a financial study, a user survey and provider interviews carried out at district and school levels.
2. To form alliances and partnerships to promote national educational campaigns that the call for more transparency and accountability in primary school management. A broad coalition of NGOs, public officials, teachers and other “reformers” will be established to promote changes in policy and practice that, ultimately, will lead to more effective use of resources for primary education.
3. To carry out cross-country comparative analyses of national assessments to present policy recommendations to donors and international EFA stakeholders. In the third year of the programme AEW will undertake cross-country comparisons of the different national campaigns to assess their impact on improving the effectiveness of local accountability structures.

This report covers primary education in Ghana. There is special emphasis on leakages in relation to budget appropriations. The survey also gathered opinions on specific policies, primarily the Capitation Grant Scheme (CGS) and the School Feeding Programme (SFP). The uniqueness of the survey lies in both the scope of the interviews and their emphasis on providing an opportunity for education target groups (parents), education providers and policy makers to reflect on policies that supposed to be the best solution to the problems of Ghana’s education system. The information gaps that these surveys fill include allocation and utilization of budgetary resources. The surveys also reveal the responsibility and ownership of resources in education institutions as well as management issues.

The study turns the spotlight on the oversight role local communities can, but do not yet play in helping to improve the delivery of primary education in Ghana. The recommendations highlight policies that can help Ghana achieve Education for All, the education targets of the Millennium Development Goals and national targets.

AEW hopes to promote policy reforms and measures for improved effectiveness of local accountability mechanisms in primary education. It encourages the establishment of networks,

coalitions and alliances between education NGOs and transparency activists to continue the fight against wastage, leakage, corruption and lack of accountability in primary education.

1.3 History and methodology

During the planning phase, the Programme Manager of GII attended a workshop in Senegal to examine the details of the AEW. This was followed by an education sector analysis in 2005, which was used to develop a proposal for the project. This comprised an assessment of the current status of education financing in Ghana and an advocacy plan after the assessment.

Following the preliminary design of the project framework, a workshop was held in Accra under the auspices of GII and TI to agree on the survey instrument to be used by all National Chapters undertaking the project. The workshop deliberated and agreed on the methodology, particularly how the sample would be chosen and what kind of questionnaires would be used.

Prior to this workshop, a desk study was conducted by GII to gather information on resource allocation to the education sector and the budget process as it affects the education sector.

The initial AEW survey was tested two districts in the Greater Accra Region: the Accra Metropolitan Assembly (Accra) and the Ga-East Assembly (Abokobi). Based on feedback from these pilots, TI-S revised the survey before it was implemented across the seven AEW countries in March 2008.

Chapter II

The Education System in Ghana

2.1 Laws and Regulations

The Ministry of Education, Science and Sport (MOESS) and the Ghana Education Service (GES) manage the education system in Ghana. The Ministry oversees budgetary allocations and education policy formulation, while the GES, through its regional and district offices, implements budgets and policies. The regional offices also coordinate the communications between district offices and headquarters. The teachers' association, Ghana National Association of Teachers (GNAT) is a strong stakeholder in the primary education system.

Ghana, over the years, has shown commitment to achieving universal primary education (UPE), which it formally adopted as a goal in the early 1960s. It has used various legislative and policy documents to encourage access and participation in primary education since 1946, including the Ten-year Plan for Educational Development (1946), Accelerated Development Plan of Education (1951), the Education Act (1961) and the Free, Compulsory Universal Basic Education (FCUBE) policy (1996). In 1987, Ghana undertook a major educational reform with support from the World Bank aimed at expanding primary education. It also introduced greater cost recovery for higher education and reduced pre-tertiary education from 17 to 12 years. This resulted in the opening of many new primary schools and Junior Secondary Schools throughout the country. The reforms also sought to improve teacher efficiency, student performance, and enrolment levels, especially for girls.

Article 38 of the 1992 Fourth Republican Constitution re-emphasized the country's commitment to free basic universal education. In 1996, the government (re-) launched the policy of Free Compulsory Universal Basic Education⁵ (FCUBE) Ghana's National Action Plan on the Convention on the Rights of the Child (1998) committed the state to achieving universal access to basic education and completion of primary school education for at least 80

⁵ In Ghana, Basic Education comprises Primary and Junior Secondary Schools.

percent of children aged six to 11 years. Ghana is also committed to the EFA agenda and the MDGs, including universal primary education (UPE) by 2015. The key challenges to achieving UPE remain the high poverty levels in the rural areas, inadequate funding for education investments and the low enrolment and retention of girls in school (Aryeetey and Nimo, 2004).

2.2 Trends in Enrolments in Primary Schools

In 1997/1998 academic year, the total number of primary schools in Ghana reached 12,502. For the next two academic years the numbers increased to a high of 14,079 schools. However the following year the number dropped and from 2001-2006 there have been annual fluctuations, as shown in Table 1.

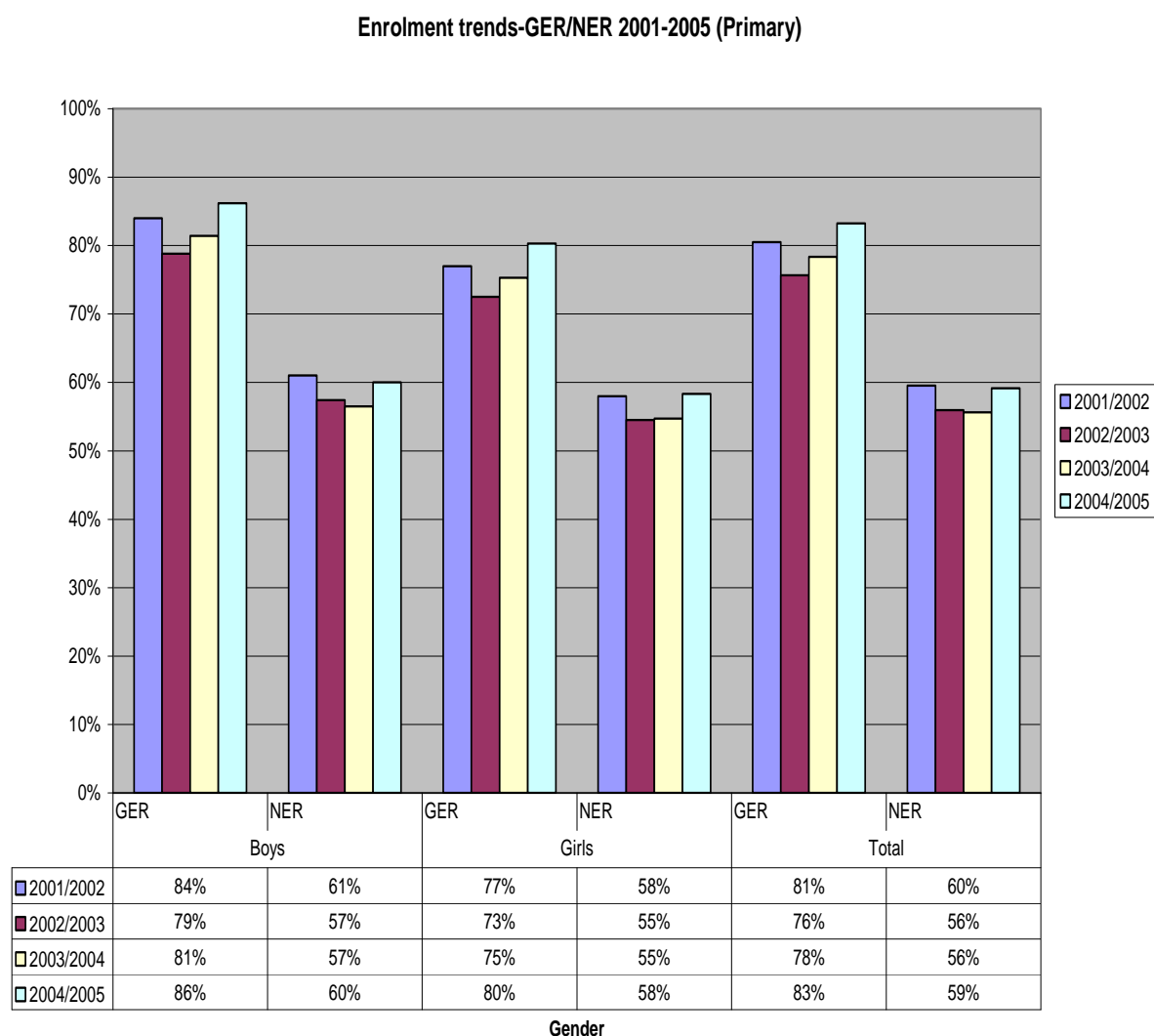
Table 1: Number of Schools 2000/2001-2005/2006

School Type	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Public	11,750	12,066	11,747	11,895	12,406	12,227
Private	2,215	2,510	2,224	2,724	3,622	3,080
Total	13,965	14,576	13,971	14,619	16,028	15,307

Source: EMIS data 2000/2001-2005/2006, MOESS

The gross enrolment rate (GER) and net enrolment rate (NER) also fluctuated. Figure 1 below shows the comparative trends for boys and girls over the period 2001/2002-2004/2005 academic years. The national averages for GER have fluctuated between a low of 76 percent in 2001/2002 academic year to a high of 83 percent in 2004/2005, while the NER for the same period swung between a high of 60 percent and a low of 56 percent. In the 2005/2006 school census (not shown in the figure), GER increased by 3.8 percent to bring the rate to 86.6 percent with NER reaching 69 percent. Since the introduction of the Capitation Grant Scheme (CGS) and the School Feeding Programme (SFP), described below, GER reached 95.2 percent in 2008.

Figure 1: Enrolment Trends in Primary Schools in Ghana (2001 - 2005)



Source: Ghana Education Service

In 2003, Ghana designed an Education Strategic Plan (ESP) for the period 2003 to 2015, aimed at accessing international financial support under the Education for All/Fast Track Initiative (EFA/FTI). Specifically, the ESP seeks to address the wide inequalities in access to education, shortfalls in spending on education, limited and restrictive non-salary expenditures in the education sector, acute gaps in management, especially in teacher deployment and supervision, the poor retention of qualified personnel and coordination of donor support.

The government also produced the Government of Ghana White Paper on Education Reform 2004, which outlined a portfolio of reforms and objectives spanning the entire education

sector. The recommendations in this White Paper were to be implemented from 2007 at the latest and have major targets identified for 2015 and 2020.

Two pilot primary education improvement policy initiatives -- the Capitation Grant Scheme (CGS) and the School Feeding Programme (SFP) -- were introduced in the 2005/2006 academic year. The two policy initiatives were aimed at helping poor parents meet the cost of primary education and improve the nutrition of children, especially poor children. This was expected to improve enrolment in primary schools.

Primary education in Ghana is supposed to be free but many districts charged levies to raise funds for expenditures such as school repairs and cultural and sporting activities. Many parents could not pay these levies and tended to keep their children at home. In the 2003/2004 academic year MOESS introduced a pilot CGS: three Ghana cedis (US\$3.00) were paid annually to schools per pupil enrolled in basic education. This removed the financial burden from parents and was supposed to compensate schools for revenue losses from the abolition of fees. The CGS funds are supposed to finance enrolment drives, teaching and learning materials, school management, including payment of traveling costs of school official and stationery. They are also supposed to be used to improve school and community relationships, support needy children, fund in-service training, minor repairs and sports and culture activities. The CGS has since been scaled up to cover all public basic education institutions, that is, primary and junior high schools. The CGS has now been increased to GH¢4.50 per child enrolled.

The CGS is the main source of funding for primary schools. It is therefore possible to monitor a school's financial management by looking at how it will comply with the regulations that cover record-keeping for the scheme. These regulations include the use of a separate bank account for each district and separate bank accounts for each school. To make it easy to access the funds, the Head Teacher and his/her assistant are signatories to the school account. Although this could be a possible source of leakage for the funds, the School Management Committee (SMC) and the Head Teacher are jointly responsible for the utilization of the funds and jointly endorse all requests for funds. Moreover, the school is supposed to maintain financial records that report all monies received and disbursed with the necessary backup documentation. These are then reviewed by the SMC and the District Directorate. There is also a Regional Monitoring Team (RMT) that monitors and reports on the disbursement and

utilization of the grant. Finally, like all other grants paid out of the Consolidated Fund, that is the public purse, the Auditor-General conducts annual audits on the grant. This is expected to drastically reduce the potential of leakages.

The SFP is jointly funded by the Netherlands and Ghana governments. It provides one hot meal a day to children in pilot schools. It has many goals: improving the nutritional status of children, increasing enrollment, reducing poverty and increasing local food production as the programme is supposed to depend solely on locally grown foodstuffs. For political expediency and to avoid any appearance of favouritism, the programme covered the entire country, with two schools selected from each district, instead of targeting deprived districts only. Even much later, influential politicians had the numbers of schools increased in their districts. This reduces the positive impacts of the programmes as it may cater for children that may not need it. As a pilot, the schools were expected to increase significantly over the years, but this has not been the case. Overall, both the CGS and the SFP represent large increases of financial investments into basic education. This has also raised expectations in terms of the quality and access to education that they can provide.

A GII analysis of the education sector in Ghana conducted last year prior to carrying out this study, shows that the CGS and the SFP suffer from varying degrees of inefficiency and malpractice and require continued and intensified monitoring support and an improvement in the internal management and implementation process if they are to fulfill their goals.

Table 2: The Education System in Ghana.

Total Education Budget in 2008	GH¢ 1,237,539,485
Proportion of State budget dedicated to Education	25.17%
Average yearly growth of the education budget since EFA	24%
Proportion of Education Budget dedicated to teacher salaries	67%
Primary school gross enrolment rate	95.2%
Average pass rate for the last year of primary school	Not applicable
Total no. of primary school teachers (functionary)	Not available
Total no. of primary school teachers (contractual)	Not available
Pupil teacher ratio (primary school)	34:1

2.3 Financing System and Flows of Resources

The annual education budget is derived largely from two sources, domestic and foreign. This goes to support mainly public educational institutions. A small proportion of Ghanaians also send their children to private schools. Private fees for pre-tertiary education represented 1.9 % of GDP in 2003.

The internal sources of funding for education are stated under six categories in the budget⁶. These include: the Highly Indebted Poor Countries (HIPC) Initiative debt savings (the HIPC Account), the Ghana Education Trust Fund (GETFund) and the District Assemblies Common Fund (DACF), mainly for the provision of school infrastructure and furniture. The GETFund monies support education nationwide. The bulk of the discretionary expenditures are allocated to education under the Ministry of Education, Science and Sport (MOESS). The two other sources of government funds are the Student Loan Scheme and the Scholarship Secretariat.

In addition, several NGOs support specific shortfalls in the education sector in Ghana. These include: school infrastructure (World Vision International), food for mid-day meals (Catholic Relief Services), hiring and payment of volunteer teachers (Actionaid Ghana) and scholarships for girls in deprived districts (Integrated Social Development Centre).

In 2005, donor groups in Ghana pledged their support to ensure that Ghana achieved the Millennium Development Goals (MDGs) but urged the country to show a strong commitment to eradicate poverty. These donors, which included the Department for International Development (DFID) and the World Bank, support the sector-wide approach (SWAP) in the Education sector and the design and implementation of the ESP.

Donor funding for education comprises two categories of aid: concessional loans (good rates or partially interest free) and grants. Loans are provided by development banks, in particular the World Bank and the African Development Bank. Grants are provided by bilateral government agreements. In the past decade the biggest donors were USAID and DFID. The Japanese Government, through (JICA), also contributes substantial grants. Other bilateral

⁶ GII Desk Study

donors come from Norway, France, and Germany. The European Union has also provided some assistance more recently.

Where NGOs provide funding support directly to beneficiaries, rather than passing through official channels, funds are not counted in the annual budget

Allocation of resources is done at two main levels: at the sector level, the Education sector, by agencies, and then at sub-sector levels of education.⁷ The distribution of resources is characterised by a higher share given to primary and pre-school about 35%, that of junior secondary, about 21% bringing the total share of basic education to 56%. Secondary Education's percentage is 11.6%, while tertiary education, including teacher training, receives 15.9%.

Allocations are made to District Education Offices rather than to schools. Public primary schools have not, until the introduction of the CGS had budgets of their own. Previously, school budgets were determined by District Education Offices based on the central government's Medium Term Expenditure Framework (MTEF). The funds were included in the budgetary allocations to the District Education offices. Primary Schools received one Ghana cedi, fifty pesewas per child (US\$1.50) per quarter during the year (¢1,500.00 old cedis). The amounts were used by Head Teachers to manage the schools. There is no evidence that schools had to produce a budget to receive the money. Since the CGS started, the District Offices no longer provide these amounts as it is argued that the capitation grant covers all the financial needs of schools.

The Capitation Grant Scheme (CGS)

The CGS was introduced in 2008. It provides three Ghana cedis (GHS3.00) per child per year in each basic school to enable the school undertake minor repairs and maintenance, procure essential teaching and learning materials, support sports and cultural activities and service end of term examinations, as well as support needy children⁸. Teacher salaries are paid directly by

⁷ The Ministry of Education, Science and Sports (MOESS) is one of the big ministries of Government. It has about fifteen agencies. The Ghana Education Service is the biggest agency, handling the pre-tertiary education delivery in the country.

⁸The Guidelines for the Distribution and Utilization of the Capitation Grants to Basic Schools.

the central government. The quantum of financial resources to schools is dependent on the school population. Until the introduction of the CGS, public primary schools had no budget of their own and most of them tended to levy parents to meet minor expenses in the schools. Several stakeholders, including Head Teachers indicated that the CGS allocation is inadequate to meet the needs of the schools and have called for increases.⁹

The GES Headquarters is responsible for the allocation of resources to the District Education offices. The funds are overseen by the District Directors of Education. Every school is expected to have a School Management Committee (SMC), which includes the Head Teacher and representatives of Parent-Teacher Associations (PTAs) as well as representatives from the District Education Office. The SMC is responsible for the preparation of the School Performance Improvement Plan (SPIP), which forms the basis for the school budget.

In view of the fact that public primary schools are considered community institutions, communities are mandated to exercise control over the management of schools. Under the CGS, control over the use of resources is placed under a management group (the SMC) that represents the major stakeholders in primary education. The SMC includes the District Director of Education, the Assistant Director (Supervision), Circuit Supervisors, the District Accountant, the SMC, the Head Teacher, and the Assistant Head Teacher. The PTAs are voluntary associations that play a role in resource utilization only if they involve PTA funded projects. Individual members of the community can question inappropriate actions that affect the quality of education delivery at the PTA meetings.

The GES has produced guidelines on how the CGS funds should be used efficiently and effectively in school planning. Table 3 shows resource allocations to primary education in Ghana in the 2006/07 and 2007/08 academic years. As shown in the table, funds are allocated mainly for personnel emoluments, the CGS and the SFPs.

⁹ Tracking the Capitation Grant to enhance Efficient Education Delivery in Ghana, A CBA/ISODEC and GNECC Collaboration, Accra, July 2007

Table 3: Finance flows

Expenditure category	Funding source	2006/07	2007/08	Institutions involved in the disbursement of funds	Allocation Criteria	Coverage
Personnel emoluments	Government of Ghana	¢336,203,096.	¢519,275,663	From MOFEP to the MOESS and then GES H/Q	No. of personnel in Divisions, Units, Regions, Districts and Schools	National
Capitation Grant Scheme	GoG/Donor ¹⁰	¢12,950,000	¢14,240,000	From MOFEP through the CAGD to District Education Offices then to schools	Allocated at ¢3.00 per pupil	National
School Feeding Programme	GoG/Donor	Channeled through the MLGRD ¹¹		MOFEP to Ghana School Feeding Programme then to Districts and to schools	Two Schools in each of the 138 districts	Districts
Pilot Programmatic Scheme ¹²	World Bank (IDA)	\$4 million ¹³	\$1.2 million	From MOFEP to GES (HQ) to 53 deprived districts	Based on Programme of work	53 Deprived Districts

¹⁰ Donors in the Education Sector include: World Bank, African Development Bank (AfDB), Department for International Development (DFID), United States Agency for International Development (USAID), Japan International Co-operation Agency (JICA), UNICEF, WFP, UNESCO, UNDP, UNAIDS, French Government, European Union

¹¹ Ministry of Local Government, Rural Development and Environment.

¹² Pilot Programmatic Scheme (PPS), is one of the components of the Education Sector Project (EdSEP), which is funded under a World Bank grant facility. The Project is scheduled to end in 2010. The project targets 53 districts, considered deprived in terms of the delivery of education. These districts are provided funding support to improve the education management, girls' access to education, quality of teaching and learning in basic schools and maintenance of school infrastructure.

¹³ At the time of this report, the US Dollar was equal to the Ghanaian Cedi although the Cedi has since deteriorated.

Table 4 shows the expenditures undertaken in the last two academic years by the primary education sub-sector. Clearly, Ghana relies heavily on donors such as DFID, UNICEF and the World Bank International Development Association (IDA) to fund its education expenditures.

Table 4: Expenditures and Source of Funding for Education

Expenditure category	Funding source	2006/07	2007/08	Institutions Involved in the Disbursement	Allocation Criteria	Geographical coverage
BECE Subsidy	GoG	¢2,831,000	¢3,370,710	MOFEP to the WAEC.	All BECE exam candidates.	National
School Infrastructure	GoG/ Donor	Donors. GETFund (Government) ¹⁴ provides between ¢3,000 and ¢6,000 annually.	N/A	Donor funds through MOFEP and MOESS to districts. Direct donor support to District Assemblies. Furniture to schools.	Based on request and needs	National
Teaching and Learning materials	GoG/ Donor		N/A	From MOFEP to GES HQ to districts	Enrolment numbers	National
In-service training for teachers	GoG/Donor	Allocation included in national budget under Services. Actual expenditure not available.	N/A	From MOFEP to Controller and Accountant General to GES HQ and finally to the District Education Offices	District offices allocate to circuits and provide funds on request.	National
Education Sector Support	DFID	£10,000,000	£10 million	MOFEP to GES HQ to Districts	District allocation based on programme of work including compulsory areas	National
Fast Track Initiative	IDA/EF A-FTI	\$8 million	\$11 million	MOFEP to GES HQ to Districts	Based on need and school enrolment	National

¹⁴ GETFund is **Ghana Education Trust Fund** established in 2000 as a set aside fund to provide supplementary funding for education development in Ghana. The Fund was set up to support mainly Tertiary Education, but sets various sums aside for other levels of education annually. Share of Basic Education constituting about 20 percent of the resources accruing to the Fund from VAT charges of 2.5 percent.

Support for quality in Basic Education	UNICEF Ghana	\$11,854	\$2.56 million	From UNICEF Ghana to GES HQ, Regional and District Education Offices	Funds allocated for approved activities. Some funds are allocated for national level activities.	Northern, Eastern, Central, Upper East & West
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In Ghana, a number of stakeholders are involved in education sector planning, budgeting, and budget implementation and monitoring. These stakeholders are shown in Table 5 along with the roles they play at each stage of the budget process. The table also shows the timelines for the budget process.

Table 5: Stakeholders in Local Planning and Monitoring of Education Finance

When?	Who?	What?
July to August	Head teachers, District Education Office Budget Officers, District Director of Education	Preparation of District budget for succeeding year
August	Financial Controller and Director General of the Ghana Education Service, HQ	Preparation of warrants to Ministry of Finance and Economic Planning/Controller and Accountant General for the release of Capitation Grant to Districts
September	Head teacher, Chairperson, School Management Committee (SMC)	Preparation of School Performance Improvement Plans (SPIPs) to access 50 percent of Capitation Grant
September	Financial Controller, Co-coordinator of the Pilot Programmatic Scheme, (PPS) District Director of Education	Release of tranche allocation of PPS to District
September	Ministry of Finance and Economic Planning/Controller and Accountant General	Release of 50 percent of Capitation Grant to District for first term and subsequent releases at the beginning of each term of the school year
January and May	Head teacher, SMC	Submission of actual school enrolment numbers to District Education office to access Capitation Grants for second and third terms
April	District Director	Prepare District Education Performance Report, showing how the district fared in the delivery of education services.
Regular school visits	Circuit Supervisors, District Director, District Teacher Support Team and District Head Teacher Advisor	School visits to monitor and evaluate school operations, implementation of the SPIP and the submission of reports on timely basis.
Half yearly	GES Internal Auditors	Monitor the School's account and conduct at least one audit of the utilization of the Capitation Grant and submit copies of the report to the SMC, District Director of Education and the Regional Director of Education
Monthly & Quarterly	Head Teacher, Chairman of SMC	Preparation and submission of reports on expenditures made in respect of Capitation Grant
Monthly	Ministry of Finance and Economic Planning, District Director of Education	Release of quarterly grants to Districts for Administration and Service activities. Some of these resources are used for the provision of teaching and learning materials for basic education schools
Quarterly	Director-General, GES and Financial Controller	Release of donor funds to Districts. These funds are used to procure necessary teaching and learning materials
Monthly & Quarterly	District Education Office	Submission of monthly and quarterly expenditure reports to GES HQ
November	Ministry of Finance and Economic Planning	Presents national budget to Parliament
December	Parliament	Approves national budget

Private Schools run their own budgets with resources generated from the fees paid by parents. There is no evidence of Government control in the affairs of these schools. However, a Private School regulatory framework is being developed to ensure that proprietors of these schools do not charge exorbitant fees.

2.4 Norms of Financial Transparency

According to Article 187(2) of Ghana's 1992 Constitution, the Public Accounts of Ghana states that all public offices shall be audited and reported on by the Auditor General. Also, Article 90 of the Local Government Act, 1993 (Act 462) states that the keeping of proper accounts and records of financial transactions is necessary for the preparation of Financial Statements at the end of each financial year. These are then presented to the Auditor-General for auditing.

The Financial Administration Regulations 1979 L.I 1234, Section 1 states that any person concerned with the conduct of government financial business shall make available for examination any receipts or documents for inspection and failure to do so will be deemed as indiscipline and subjected to sanctions under the financial regulations. These laws and Regulations, like all public institutions, apply to the Ministry of Education, Science and Sports (MOESS), the Ghana Education Service (GES), the District Education Offices and the schools. However, these laws do not specifically demand transparency and public access to financial transactions and records. These institutions are required to submit monthly, quarterly and annual reports on their activities and finances. The Education Strategic Plan 2003-2015, stipulates annual reviews of education activities including education finance. In addition, the GES has an internal audit unit that audits its district offices and schools from time to time. This internal audit unit checks and endorses expenditures before they are undertaken.

In practice these accountability mechanisms, including legal and institutional reforms, especially as they apply to primary schools, do not work. They are inadequate and ineffective in controlling resources and ensuring their effective use. Decentralized accountability structures, such as SMC oversight of School Capitation Grants, local community organisations approving school plans, and public displays of budget information as a means to promote accountability of education providers either do not exist or have not yielded the desired results.

CHAPTER III – THE SURVEY AND ITS FINDINGS

3.1 Data Collection Methods

Data was collected in two ways: through reviews of literature on primary education in Ghana, annual budgets, sector reviews and strategic planning documents, and through interviews with various stakeholders. In all, four sets of questionnaires were administered to the four main stakeholders: heads of households, District Directors of Education, chairpersons of Parent/Teacher Associations and Head Teachers. The questionnaires for District Directors and Head Teachers were made up of two parts: narrative and financial data. The focus of all the questionnaires was to solicit views on the decision-making process and the financial management of the schools as well as to ascertain the quality and availability of financial information.

3.2 Description of the Sample, Sampling Methods and Approach

The survey targeted three regions, the Greater Accra (coastal), Ashanti (forest/middle belt) and the Upper East (savanna) in order to capture a good geographical spread. Two local authority jurisdictions were selected from each of these regions for the study. The Bolgatanga Municipal and the Kassena/Nankana District Assemblies were selected from the Upper East Region. The Tema Municipal and Dangme West District Assemblies were chosen from the Greater Accra Region. The Obuasi Municipal and the Asante Akim South District Assemblies were selected from the Ashanti Region.

Sixty public schools were selected using the purposive sampling approach from a list of schools provided by the Ghana Education Service (GES). The districts as well as the schools represented both urban and rural communities to reflect the views and situation in the entire country, that is, a representative sample not only at the district level but also at the school level. Also, GII ensured that two schools benefiting from the pilot School Feeding Programme (SFP) were included in each district.

The study took place in March, 2008. The researchers received full cooperation from all the Municipal/District Education offices and Head Teachers.

3.2.1 Size and Composition of Sample

The Municipal/District Directors of Education, representing the six education districts covered by the study, were interviewed, sometimes in conjunction with the Finance Officer and the storekeeper. There were two female and four male directors.

A total of 60 schools were surveyed. Ten schools were selected from a rural district and ten from an urban district (municipality) in each of the three regions. All Head Teachers were interviewed. Three of the respondents (5 percent) were less than 30 years old; 21 Head Teachers (21 percent) were between 31 and 50 years old. Thirty-six, or 60 percent of the respondent, were older than 50 years. Thirty-three Head Teachers (55 percent) were male and twenty-seven (45 percent) were female.

Sixty chairpersons of the school PTAs were also interviewed. It should be noted, however, that where the PTA chairperson was not available, the SMC chairperson was interviewed. Also, in some schools, the PTA chairperson was also the SMC chairperson. Most of the PTA chairpersons (about 72 percent) were older than 50, a quarter were aged between 31 – 50 years old, and only two said they were under 30 years old.

All but two of the PTA chairpersons interviewed (96.7 percent) were male. Only 18.3 percent reported completing tertiary education. A third had completed primary school while 30 percent had completed secondary school. A further 13.3 percent said they had never attended school and 5 percent had attended but not completed primary school.

In all, one thousand and twenty parents (1,020) were selected using the class register for Primary 4, 5 and 6 of each school; this represented one parent for every four pupils in school. A total of 1,146 people were interviewed: 1,020 heads of household (parents), 60 PTA chairpersons, 60 Head Teachers and six District Directors of Education.

3.2.2 Recruitment and Training of Research Assistants

Fifteen Research Assistants were recruited for the Africa Education Watch study. A two-day training programme was organized for them before the pilot study. However, due to the length of time between the pilot study and the main study, as well as the changes in the questionnaires, a one-day refresher training programme was held before the main study began.

3.2.3 Coordination and Supervision

GII was responsible for the coordination and supervision of the study, which was carried out by the Research Assistants (RA). However, GII staff conducted the interviews of, and collected the financial information from, the Municipal/District Education offices and made appointments for the interviews. The Team Leaders of each group, all of whom have conducted similar interviews before, conducted the interviews with the Head Teachers. The RAs conducted the interviews with the PTA chairpersons and the heads of households.

In a number of cases, the supervisors went with the RAs to check the manner in which certain questions were asked. They also held daily meetings to consider any concerns brought up by the interviewees. . This was to ensure that the RAs adhered to the instructions in the training manual and to cover any new developments arising out of the interviews. The RAs entered the responses in the questionnaires. In some cases, Head Teachers were engaged in follow-up visits to clarify responses and complete unfinished questionnaires.

3.2.4 Challenges of the Study

The Research Team faced a number of challenges during the study.

- a. Head Teachers had to assist the Research Team identify and locate parents or heads of households to interview. This could have inadvertently affected the responses of the respondents. Also, in an effort to portray their schools as well-run, Head Teachers might have given self-serving responses.
- b. In some schools, information records were scattered, incomplete (as some expenditures were not recorded) or unavailable. The way records were kept and organized in schools made it difficult to answer some questions especially on the budget data sheet. Also, some Head Teachers were either newly appointed or transferred and were unable to provide adequate information.
- c. Financial records at the District Education offices were kept on an annual basis, whereas school records were kept on a term basis. This made it difficult to reconcile budgets for such things as supplies for the full academic year.
- d. Some of the schools aggregated budgets and did not budget for individual items. In some schools, Head Teachers stated that they could not prepare budgets until they knew how much money they were going to receive.

- e. Some heads of household could not complete their questionnaires. This was either because of illiteracy, they were absent through travel or the options in some multiple choice questions were not relevant,
- f. The question on the impact on decentralization was difficult for many respondents because they did not understand the concept. When asked about the “impact of decentralization on finance flows”, some Head Teachers claimed that in practice there was still only limited decentralization. This was because, some budget areas, including teacher transfers and processing of salaries which represent the lion’s share of the budget, were still administered centrally.

3.3 PRESENTATION OF THE DATA AND DATA ANALYSIS

The data analysis was a descriptive analysis of frequencies and percentages generated from the raw data as shown below.

3.3.1 Household Characteristics (Based on Household Questionnaire)

The household respondents were largely females and married (See Table 6)

Table 6: Socio-demographic Characteristics of Household Respondents

No	Item	Percentage (%)
1	Sex: Male Female	36.0 64.0
2	Marital Status: <ul style="list-style-type: none"> • Married • Single • Divorced • Widowed 	80.0 - 5.0 7.0
3	Age Distribution: <ul style="list-style-type: none"> • Below 30 years • 31- 50 years • 51+ years 	15.3 60.8 23.7
4	House Hold Size: <ul style="list-style-type: none"> • 1- 3 persons • 4-6 persons • 7-10 persons • 11+ persons 	5.0 43.0 37.0 15.0
5	Level of Education:	

	<ul style="list-style-type: none"> • No School • Partial Primary School • Primary School • Secondary School • Tertiary Education 	<p>31.0</p> <p>14.0</p> <p>22.0</p> <p>24.0</p> <p>8.0</p>
6	Annual Income Distribution: <ul style="list-style-type: none"> • Less than GHS 100 • Between GHS 100 & GHS 1000 • Above GHS 1000 • Undisclosed/Don't know 	<p>50.7</p> <p>33.1</p> <p>1.0</p> <p>14.2</p>
7	Ownership of Assets: <ul style="list-style-type: none"> • Land, including house • House • Livestock • Bicycle • Radio • Television • Mobile/cell phone 	<p>64.9</p> <p>57.2</p> <p>49.8</p> <p>18.2</p> <p>82.5</p> <p>49.0</p> <p>63.9</p>
8	Number of Children in School ¹⁵ : <ul style="list-style-type: none"> • In school • Out of school 	<p>80.0</p> <p>20.0</p>
9	Performance of Eldest Child in School: <ul style="list-style-type: none"> • Very well/well • Average • Very Poor/Poor • Don't know 	<p>57.2</p> <p>31.9</p> <p>7.6</p> <p>3.4</p>
10	Percentage of Parents who Visited the School in the Past 12 Months	<p>77.5</p>

Table 7: Socio-demographic Characteristics of Head Teachers

	Variable	Percentage
	Sex:	
	<ul style="list-style-type: none"> • Male • Female 	<p>55.0</p> <p>45.0</p>
	Category of Respondent	
	<ul style="list-style-type: none"> • Head Teacher • Assistant Head Teacher 	<p>93.3</p> <p>5.0</p> <p>1.7</p>

¹⁵ This means that 20% of parents reported that their children were out of school

	<ul style="list-style-type: none"> • Ordinary Teacher 	
	Age: <ul style="list-style-type: none"> • Below 30 years • 31- 50 years • Above 50 years 	15.3 24.7 60.0
	Level of Education: <ul style="list-style-type: none"> • Primary • Secondary • Tertiary 	3.3 10.0 86.7
	Length of Experience: <ul style="list-style-type: none"> • Over 30 years as a teacher • Between 20 – 30 years as a teacher • Between 10 – 20 years • Below 10 years 	31.7 30.0 23.3 15.0

3.3.2 COST AND QUALITY OF EDUCATION

Despite the fact that primary education is supposed to be free in Ghana, some parents end up paying for basic school necessities, as shown in the table below.

Table 8: Educational Materials Supplied to Children during School Year 2006/2007

Sample Base: 1,020 Heads of Household

Material	Received		Received on time		Paid for		Amount paid per child (US\$)
	No.	%	No.	%	No.	%	
Textbooks	669	(65.6%)	524	(51.4%)	52	(5.1%)	Between 1-8
Stationery	527	(51.7%)	421	(41.3%)	36	(3.5%)	Below 10
Uniforms	58	(5.2%)	45	(4.4%)	10	(1.0%)	Below 10
Meals	327	(32.1%)	283	(27.7%)	82	(8.0%)	Nil
Transports	8	(0.8%)	3	(0.3%)	1	(0.1%)	Between 1-8
Medicine/Vaccinati	413	(40.5%)	312	(30.6%)	20	(2.0%)	Between 1-4

ons						
Outside	school	268 (26.3%)	199 (19.5%)	140 (13.7%)		Below 10
activities						

The educational materials were generally supplied by the government, either directly or through the district education offices. Apart from meals, which were free, some parents had to pay for the following: textbooks, stationery, uniforms, transport cost, medicine/vaccination and outside activities. The highest amount paid per child during the period under review was under US\$10. This is not a great deal but it could still be a problem for some parents, especially if they have several children in school. There were no reports of leakages of these educational materials, although the supply was generally inadequate.

3.3.2.2 Payment Made by Households during School Year 2006/2007

Table 6 below shows that, in addition to paying for teaching and learning materials, some parents also reported paying various fees and levies to enable their children attend school. The amounts paid were generally low.

Table 9: Fees paid by parents (Sample Base: 1020)

Description	Frequency of payment	Amount Paid (US\$)
Fees to the school for examinations	858 (84.1%)	Below 25
Fees for private lessons by your child's teacher	483 (47.4%)	Below 25
Fees to PTA	444 (43.5%)	Below 25
Fees to the school for registration	101 (9.9%)	Below 25
Fees to use school facilities	65 (6.4%)	Below 10
Unofficial payments or bribes to school authority	7 (0.7%)	Below 4
Fees to allow child to pass into next grade	6 (0.6%)	Below 4

These were generally official fees paid for services although six parents reported paying for children to progress to the next class and seven parents reported paying bribes.

Almost all household respondents (96 percent) said that they were not aware of funds being embezzled by their children's schools during the 2006/2007 academic year. However, two percent said they were aware embezzlement took place.

3.3.2.3 Management of School Funds

All six District Directors of Education received training in Financial Management with three having received it recently, in 2007. The directors also reported having provided training in financial management to primary school authorities, mainly Head Teachers. Four of the directors indicated that the training for Head Teachers was in-service training while one indicated it was training in school management. One indicated that it was training in bookkeeping.

The survey of Head Teachers showed that 82 percent had received basic training in finance issues and school management, mainly to help them manage the Capitation Grant Scheme (CGS). Sixty-five percent of Head Teachers reported that they were responsible for setting the school budget and 92 percent said Head Teachers said they are responsible for controlling school expenditure. More than half, (58 percent) felt that PTAs were responsible for purchasing school materials.

Of the 60 Head Teachers interviewed, 53 reported that their SMCs have been informed about their duties, although only 17 were trained in accounting procedures. A worryingly large number of Head Teachers (18) did not know whether their SMCs were trained. Even if they were new to their schools, the Head Teachers should have been able to get this information from school records. All the same, a large number of school heads felt that the SMCs were either “very useful” (28) or “useful” (20). Only nine Head Teachers found their SMCs either “not very useful” or “not useful”.

Of the PTA chairpersons interviewed 48 percent reported that they had received financial training. The rest did not know whether they had received any training in financial management or not. Also, 30 percent of the PTA chairpersons reported that their SMCs had received financial training. It is important to note here that the PTAs who received training in financial management could be the same SMC members who were trained as some of them occupy the two positions.

3.3.2.4 Problems encountered and solutions offered during school year 2006/2007

The major complaints that parents had about schools during the 2006/2007 academic year were:

- Lack of or inadequate textbooks or other supplies
- Lack of or inadequate toilet facilities
- Overcrowded classrooms, poor condition of school buildings and classroom furniture

- Unqualified and insufficient teachers and teacher absenteeism
- Inability to pay for school levies and for learning materials
- Use of children for household chores by teachers

According to the respondents, they complained to the PTA executives, Head Teachers, and the District Assemblies but little was done about the situation. Even though some respondents felt that “school is too expensive/unable to pay”, they did not complain because they did not know who to turn to and/or said they knew they would not get a favourable response.

3.3.2.5 School Governance /Management

The majority of parents said it was the responsibility of the Head Teacher to ensure the school budget was spent correctly. They seemed unaware that Head Teachers are supposed to be accountable to the SMCs.

Table 10: Household Respondents’ Knowledge of who Controls School Financial Procedures (Sample Base: 1,020)

Variable	Frequency	Percentage (%)
Head Teachers	495	48.5
PTAs	94	9.2
SMCs	30	2.9
Traditional Ruler/chiefs	19	1.9
District Education Office	10	1.0
Local Authorities	10	1.0
Teachers	7	0.7
Others	455	45

3.3.2.6 Parent levels of satisfaction with the utilization of the school budget

Just over half (512) of the parents interviewed were ‘extremely satisfied’ or ‘somewhat satisfied’ with the way the school budget was spent. Only 89 said they were ‘somewhat unsatisfied’ or ‘extremely unsatisfied’ with the way school budget was spent because they did not see priority areas being addressed.

3.3.2.7 Parents' Knowledge about the School Capitation Grant (SCG)

Only Two-thirds of the household respondents knew about the SCG and how their school received its financial resources.

3.3.2.8 Access to information

In the 24 months prior to date of the interviews, only 17.6 percent of the respondents said they have obtained information on the school budget and finances. The rest never sought any budget or financial information. Most of the respondents reported that they found out about school finances PTA meetings and from the Head Teacher.

3.3.2.9 Top Six Areas of Parental Concern for Education

Parents were asked to indicate three areas for intervention if they had the opportunity and power to bring about improvements in primary education. Below are the top six issues (not in order of priority) that parents would like addressed:

- Provide reading materials and learning aids
- Provide infrastructure for the school
- Improve on the quality of meals served
- Ensure discipline among teachers and pupils
- Provide furniture for the schools
- Increase salaries or improve on the conditions of service for teachers.

3.4 School Characteristics

3.4.1 Enrollment

In the sixty schools surveyed, 17,020 pupils were enrolled in school year 2006/2007. A higher number (17,628) were enrolled in the following school year 2007/2008, indicating an increase of 608 pupils for the period. More than half of the pupils of the total enrollment (8,560) for school year 2006/2007 were girls. Similarly, in the following year, 8,622 pupils (over 50 percent) were girls.

3.4.2 Teachers Population and Qualification

A total of 543 teachers taught in the 60 schools surveyed, as distributed in the table below. Fifty-six schools had six teachers (the requirement to for one teacher per year group) or more and only four schools did not have their full complement of teachers. Contract teachers and untrained teachers were used in some schools where teacher shortage was acute.

Table 11: Categories of Teachers in the School Surveyed

	Category of teachers	Numbers
1	Trained teachers	374
2	Teacher trainees	39
3	Pupil (untrained) teachers	34
4	Contract teachers	11
5	Volunteers, National Youth Programme, National Service Programme, Interns & undesignated	75
	Total	543

3.4.3 Average Class Size

Class size of the schools varied as shown below:

Table 12: Classroom Size

No	Classroom size	Number of schools
1	Over 50 pupils per class	16
2	Between 40 – 50 pupils	17
3	Between 30 – 40 pupils	15
4	20 pupils or less	3

More than half (38) of the schools had 6 classrooms with a wall, roof, blackboard, chairs and tables that were usable throughout the year. Eighteen schools representing 30 percent of the sample had less than 6 classrooms, the requirement for one per grade in primary school, without basic infrastructure like a wall, roof, blackboard, chairs and tables. Two schools had only three classrooms each and one school had five classrooms. There was one school without any classrooms and so children were taught outside, usually under trees.

3.4.4 Other Facilities

One third of the schools (19) had a canteen for children and 38 schools had access to drinking water on the school grounds. Most of the selected schools were without toilet facilities. In some schools, children sat under trees and on the ground. Staff accommodation was a problem, especially for rural schools.

3.4.5 School Performance

In the 2005/2006 academic year, a total of 2,420 pupils successfully completed primary six (last grade) in the 60 schools surveyed. This compared to 2,670 pupils in the 2006/2007 school year. In 2006/2007 114 pupils dropped out of school. Thirty schools reported that between one and five children left school during the 2006/2007 academic year. Four schools reported higher numbers of children leaving school during the academic year. However, in 18 schools there were no dropouts. A total of 343 pupils repeated the last grade in the 2006/2007 school year.

3.5 Municipal and District Directorates

3.5.1 Quality of Personnel

All six District Directors had completed tertiary education and reported having received some training in financial management. In addition, five of the six directors indicated that there is regular training on financial management for the staff in their offices and all six respondents reported providing training on financial management for primary school authorities.

Fifty-two (86.7 percent) of Head Teachers had completed tertiary education. Six (10 percent) finished secondary education and two had only completed primary education. Out of the total of 60 respondents, 49 reported having received training in financial management. The training took place over a period of ten years and was conducted, for the most part, by the Ministry of Education, Science and Sport (MOESS) and District Directorates. A few Head Teachers were trained by donors and non-governmental organizations. One Head Teacher received training in 1996, two in 2002 and five in 2004. The largest number of respondents (13) was trained in 2005; a further 11 were trained in 2006 and one in 2007.

Most Head Teachers had more than 20 years of teaching experience and fewer than 10 had taught for less than 10 years. Nineteen Head Teachers had been teaching for more than 30 years. The experience levels of Head Teachers should indicate that they have the capacity to provide quality teaching in their schools, however, as the next section details, experience in teaching does not always translate into experience in financial management.

3.5.2 Quality of Records

In general, the availability of financial information, the quality of available information, and access to that information was poor not only in the schools that were surveyed but in the District Education offices. Financial information was displayed in only 12 out of 60 schools and even then, the information was displayed in the Head Teachers' offices which many people did not have access to. Financial information was available, though not displayed, in six schools for the period before 2005, in 22 schools for the 2005/2006 academic year and in 28 schools for the 2006/2007 academic. For the 2007/2008 academic year, financial information was only available in eight schools.

Only 22 schools were found to have kept records that were adequate to enable researchers to answer questions on the school sources of funding. Forty-four schools had no records at all, and in three schools the Head Teacher was either not available for the interview or had not been in the position long enough to answer questions. Thirty-four schools (56.7%) had some information but this was not adequate to show sources of funding. There was no information in four schools on sources of funding. With regards to in-kind contributions, only 19 schools (31.7%) had adequate information. Thirty-four schools provided inadequate information on in-kind contribution and seven schools had no information on in-kind contributions.

Record-keeping on expenditures was equally patchy. Only 20 schools had adequate financial information that showed school expenditures. Financial records in 32 schools did not contain the necessary information on expenditures. There were no expenditure records in eight schools.

3.5.3 Schools' Sources of Funding

Table 13: Sources of Funding for Schools (2005/2006 & 2006/2007 Academic Years)

Capitation Grant:	Amount budgeted	Amount received	Amount budgeted	Amount received for
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GHS (US\$)	for 2005/2006 academic year (Number of schools)	for 2005/2006 academic year (Number of schools)	for academic year 2006/2007 (Number of schools)	academic year 2006/2007 (Number of schools)
Less than 500 (\$500)		19	13	17
500- 1000 (\$500-1000)	41	13	19	18
Over 1000 (\$1,000)	11	15	18	20

The main source of funding for all the schools was the capitation grant. However, there were a few schools that also received some funding from other sources. Forty-one schools budgeted between GHS 500 and GHS 1,000¹⁶ (US\$500-US\$1,000) during the 2005/2006 academic year. Eleven schools budgeted for over GHS 1,000. Nineteen schools received less than GHS 500 and 13 schools received between GHS 500 and GHS 1000. Fifteen schools received more than GHS1000. Budget information on the capitation grant for the 2005/2006 academic year was not available in 17 schools, while information on actual receipts was not available in 11 schools.

Only four schools budgeted and received PTA fees for the 2005/2006 academic year. Four schools also received funding from international donors and three received monies from their fundraising efforts during the 2005/2006 academic year.

In the 2006/2007 academic year, 13 (21.7 percent) schools budgeted for less than GHS 500 from the capitation grant while 19 schools budgeted for between GHS 500 and GHS 1000. Eighteen schools budgeted for over GHS 1,000 while for ten schools the information was not available. A total of 17 schools (28.3 percent) received less than GHS 500 and 18 schools received between GHS 500 and GHS 1000. Twenty schools said they received over GHS 1,000 while there was no information in five schools.

Also, in the 2006/2007 academic year, one school budgeted for and received less than GHS 300 from registration fees. Four other schools received funding from registration fees. Seven schools budgeted for but only four schools received up to GHS 300 from PTA fees. However, only one school got over GHS 1,000. Two schools budgeted for and received less than GHS 300 from their own fundraising efforts while three received funding from international donors.

¹⁶ One USD was equivalent to one GHS at the time of the survey.

3.5.4 Schedule of Receipts of Capitation Grant

Thirty schools receive the capitation grant every three months, sixteen schools every four months, three schools every six months and eight schools every twelve months. Only one school receives its capitation grant every month. Two have not received the grant for the two academic years.

The majority of the schools surveyed (42 or 70 percent) reported that the procedure for receiving the capitation grant was simple, while five saw it to be “somewhat simple”. Again, five saw the procedure to be complicated and another five saw it to be “somewhat complicated”. Only one respondent viewed it as neither simple nor complicated. The funds are deposited directly into the bank accounts of the schools. This was confirmed by 56 respondents (93.3 percent). One school received the funds by mail and another had to collect it from the District Education Office.

The respondents reported delays in receipt of funds, particularly with the capitation grant. Forty-one of the head teachers reported experiencing more than two months delays and 11 reported experiencing between one and two months delays. Two schools reported experiencing less than four weeks delays while only four schools reported no delays at all, which should be the case.

Forty-four schools (73 percent) said the capitation grant money had to be spent on specific items and 14 (23 percent) thought this was not the case. Respondents listed the types of expenditures they believed were covered by the capitation grant. These included: maintenance of school buildings (33 respondents), administrative expenses (22 respondents), teaching and learning materials and textbooks and stationery (21 respondents), sports and culture (17 respondents), and running costs (13 respondents). Other items mentioned less frequently included transport, in-service training, first-aid and school management. All items mentioned are within the guidelines for the utilisation of the CGS.

3.5.5 Data Source for School Budgets and Expenditures

In 40 schools, two-thirds of the sample, information on school budgets had to be collated from both school records and interviews with school staff. Information on school budgets for 16 schools was obtained from school records only. In four schools information came from interviews with staff. In the majority of schools (54 out of 60) the Head Teachers were interviewed and/or provided the information on the school budget. In five schools, the Assistant Head Teacher provided the information. In three schools, some information was provided by the chairperson of the SMC.

Generally, primary schools in Ghana do not have Finance Officers and it is the Head Teachers who handle financial matters.

Forty-nine Head Teachers said schools were allowed to raise funds or receive in-kind contributions. These levies are supposed to be approved by the GES though there is no clear list of what fees are acceptable. Only 11 Head Teachers said that the school could not raise funds or receive in-kind contributions.

3.5.6 Budgeting for School Expenditures

The data reveals that the schools do not follow previously submitted budgets when it comes to spending the money. In fact, some of the schools wait until the CGS money arrives before they budget how to spend it. This means they can not plan even for the year. Although the CGS is not meant for long-term projects, it should be possible to plan for one year. Yet when it came to questions about out of budget expenditures, no school reported incurring any out of budget expenditures. This does not reconcile with their reports on spending and requires further investigation. A few of the schools surveyed got project support from donors and NGOs during the period under review but these were usually for specific projects like furniture or a classroom block.

Below is a table that summarizes amounts budgeted for by the schools surveyed against what they actually received during the past two academic years? This does not cover all the schools but gives an idea of the situation in the schools that kept proper records.

Table 14: Summary of Funds Budgeted/Received and Spent by Schools (2005/2006 & 2006/2007 Academic Years)

All amounts in GHS

Expenditure Item	Amount budgeted for school year 2005/2006	Amount received for school year 2005/2006	Amount spent for school year 2005/2006	Amount budgeted for school year 2006/2007	Amount received for school year 2006/2007	Amount spent for school year 2006/2007
Running Cost	Less than GHS 100	Less than GHS 100	Less than GHS 100	Between GHS 100-450	Between GHS 100-350	Between GHS 100-350
School Buildings Maintenance	Less than GHS 100	Between GHS 100-500	Between GHS 100-700	Between GHS 100-1000	Between GHS 100-1000	Between GHS 100-1000
Administrative costs	Less than GHS 100	Between GHS 100-300	Above GHS 100	Between GHS 100-800	Between GHS 100-700	Between GHS 100-900
Construction	Less than GHS 100	Between GHS 100-250	Between GHS 100-250	Between GHS 100-1000	Between GHS 100-200	Between GHS 100-1000
Furniture	Less than GHS 100	Less than GHS 100	Above GHS 100	n/a	Less than GHS 100	Less than GHS 100
Textbooks	Less than GHS 100	Between GHS 100-400	Between GHS 100-400	Between GHS 100-400	Between GHS 100-150	Between GHS 100-300
Stationery	Less than GHS 100	Between GHS 100-400	Less than GHS 100	Between GHS 100-150	Between GHS 100-450	Above GHS 100

Transport	Less than GHS 100	Between GHS 100-400	Less than GHS 100	Between GHS 100-200	Less than GHS 100	Above GHS 100
Meals	Above GHS 100	Above GHS 100	Above GHS 100	Data Not Available	Data Not Available	Data Not Available

Source: Data Collection Exercise

3.5.7 Actual receipts from the District Offices

Under the capitation grant guidelines each district opens a Special Account into which the district's allocation is lodged by central government. Subsequently, separate accounts are opened by the district for each school. The signatories to the school bank accounts are the Head Teacher and his/her assistant. As the majority of schools only receive capitation grant monies from the district offices, there is no distinction between money from central government and the districts.

There does not appear to be any relationship between monies budgeted for and money received or money actually spent. This is because some schools budgeted for monies for specific expenditures and did not receive it or received it but did not spend it on that item. For example, only one school received an amount less than GHS 100 in 2005/2006 from the district offices to meet its running costs. However, two schools spent less than GHS 100 each on running costs and another spent between GHS 400 - GHS 459 for running costs. For maintenance of school buildings in the same year, only five schools received various amounts ranging from GHS 100 to GHS 700. However, 16 schools spent monies ranging between GHS 100 and GHS 700 for the maintenance of school buildings. In the same year, three schools received money ranging between GHS 100 and GHS 350 for administrative costs. However, 11 schools actually spent monies, ranging from GHS 100 to GHS 350 on administrative costs. Three schools received monies ranging between GHS 100 and GHS 200 for construction works, including renovation and repairs in 2005/2006. However, nine schools spent monies on school renovation works. Only one school received money (less than GHS 200) for furniture. This school did not report spending any money on furniture.

3.6 In-kind Resources to Schools

3.6.1 Supply of Textbooks and Other Materials

There is some confusion as to whether textbooks are supplied by the central government or come from District Offices as part of the CGS. During the year 2005/2006, 11 schools received textbooks from the central government and 46 schools received none from the central government. Of the schools that received books, the amounts varied between less than 50 and 900 per school. However, 39 schools reported receiving various quantities of textbooks from the District Education Office. In the 2006/2007

academic year, only four schools surveyed received textbooks directly from the central government while 17 schools received various quantities of textbooks through the District Education office.

The supply of other materials, such as notebooks, chalk, pens and pencils was patchy. The numbers from the survey present a chaotic picture of limited, uneven and inconsistent supplies of basic school materials. The following summarises some of the data collected from schools.

In the 2005/2006 academic year, 45 schools did not receive any notebooks meant for teachers. Six schools received between 5 and 9, four received between 10 and 14 and two received between 20 and 50 notebooks. It also appears that various quantities of notebooks were also supplied by the district education office to 38 of the schools surveyed. In 2006/2007, only ten of the schools surveyed received notebooks from the central government while 46 schools received notebooks from the district education office. Although none of the schools received pens and pencils from the central government in the 2005/2006 academic year, three schools received various quantities of pens and pencils from the district education office. One school received pens and pencils from the central government in the 2006/2007 academic year and three schools received pens and pencils from the district education office.

Eight schools received various quantities of chalk from central government and 34 schools got chalk from District Education offices. In the 2006/2007 academic year, eight schools received chalk from the central government and 39 from the District Education office. Four schools received various quantities of classroom furniture from central government and 16 schools got furniture from District Education offices. In the 2006/2007, only five schools received classroom furniture from the central government and 21 from the District Education office. In the 2006/2007 academic year, only one school received materials for school buildings from central government and two received it from the District Education office.

In 2005/2006, only four of the schools surveyed received teaching manuals from central government and 25 schools got them from the District Education offices. In 2006/2007, five schools received teaching manuals from the central government and 18 received manuals from the District Education office. Only two schools received books for the school library from the District Education office in 2005/2006. In 2006/2007, two schools received books for the school library from the central government while one received them from District Education office.

NGOs supplied textbooks and other school materials to a few of the schools surveyed although the numbers were minimal. Two schools got classroom furniture and one school was given materials for school buildings while another school was supported with labour for building maintenance. Similarly, in 2006/2007, a few schools received materials from some NGOs, such as pens and pencils, chalk, books for school library and medicines.

3.7 The Municipal/District Directorates of Education

3.7.1 Access to Information – District Offices

District Education Directors had different views of their roles and responsibilities regarding making financial information available to the public and of their role in regulating individual school budgets. There were also disparities in the quality of the financial record-keeping at the district level.

Of the six District Offices surveyed, four did not have any financial information displayed in their offices. The financial records kept by the other two of the district offices contained all the necessary information on expenditures on primary education. Although two offices had financial records, it did not provide adequate information on expenditures. Similarly, records in the two districts were not enough on the district's expenditure while in the two other districts, the records were incomplete. In the cases where the records were either not available or incomplete the information was collected from the Accountant and storekeeper.

All the District Directors complained of the inadequacy of the resources for primary education in their jurisdictions. Four of them indicated that they were usually made aware when resources were dispatched to primary schools. However, two directors said they were not told when and what resources were dispatched to schools within their districts.

Only two directors reported that the public was informed about the district education budget and expenditures. One said this information was available on the notice board and/or in management reports. The other said it could be accessed from the Finance Officer. One District Education Director was surprised that budget information could be made available to the public. Three directors indicated that it

was their responsibility to ensure that the district primary education budget was correctly spent. Two felt that this was the responsibility of the Finance Officer. One director did not respond to the question.

3.7.2 Access to Information – School Heads and Parents

The public generally had little access to financial information. Our surveys showed that school financial management is not transparent. Acknowledging this, 82 percent of Head Teachers expressed the view that parents should have access to the school budget and expenditure.

Only 27 percent of heads of household said it was easy to find out how much resources were allocated to the school. However, two percent said they had asked for this information and it was denied. There appears to be significant dissatisfaction among parents about how the budget is spent. Only 14 percent reported being satisfied.

By contrast, SMCs and PTAs make their records available. Very small numbers of households surveyed reported that records of SMCs (15 percent) and PTAs (13 percent) are not publicly available. While 4 percent of the households reported that the decisions of SMCs were not taken in a transparent manner, 3 percent of the households reported that the decisions of PTAs were not taken in a transparent manner.

3.8.1 Financial Independence of Schools

Forty-two Head Teachers and 38 PTA chairpersons reported that they could procure their own goods, indicating some amount of independence. A further 18 Head Teachers and 19 PTA/SMC chairpersons said they could not procure their own goods and services.

Fifty PTA/SMC chairpersons reported receiving financial transfers from national and local governments. Six PTA/SMC chairpersons reported not receiving any transfers from either central or local governments and four could not tell whether or not transfers were made.

With regards to Head Teachers, a high number of respondents (57 out of 60) said that they received financial transfers from national and local governments. The transfers were paid into the school bank accounts. In 54 schools, the Head Teachers and the Assistant Head teachers are the signatories to the

school bank account. In three schools it is the head teacher and the District Director for Education. There was no information for the remaining three schools.

The transfers of the grants to the schools have not been timely in the majority of cases (see above for the typical delays). A third of the schools said they have never received the transfers on time and a quarter said they rarely receive the transfers on time. Sixteen 16 respondents said that they sometimes receive the transfers on time and only two said this happened most of the time.

Eleven schools said they received the full amount of their entitlement most of the time, eight said they sometimes receive the full amount and 10 said they rarely receive the full amount. Four did not know whether what they received was the full amount or not.

Ten respondents encountered problems in obtaining the grant and 46 did not. The problems mentioned were mainly to do with delays in release of funds, the bureaucracy in the system and wrong allocation of funds either to wrong accounts or wrong schools.

Forty-four Head Teachers said they submit financial reports to the District Director of Education, while 22 submit reports to the District Finance Officer. A few schools also submit reports to various funders, depending on the type of information the donors required. From the information available, there appear to be multiple submissions of reports, but the Municipal/District Director of Education is the main recipient as reports submitted to the Finance Officer also end up with the District Director.

3.8.2 School Visits by District Offices

Visits from national and regional offices to District Educations offices are rare. There appears to be no systematic timetable or regulations covering the number of visits. The Regional Education Directorates only visited three of the District Directorates. Two of these district directorates were visited twice by officials from their regional offices, and one district was visited three times by officials from the regional offices in the academic year 2006/2007. One of the visits was to attend a “best-teacher award” ceremony. The other visits were advisory visits. The visits are usually recorded in the visitors’ books.

The National Education Inspectorate of MOESS visited three districts in the course of the 2006/2007 academic year. One district was visited once, another was visited three times and the third was visited four times. One of these visits was to discuss the building of a new education office. Officials from the national education offices visited one district four times. Only one district received a visit from an official from the Ministry for Finance and Economic Planning. This official was on what was described as a personal inspection of the school.

3.8.3 Visits to schools by District Officers

School visits can be carried out by District Directors, though this is rare, inspectors from the District Education Offices, and inspectors from the Regional Education Offices

According to the municipal/district directors of education surveyed, all the schools were visited at least three times during the 2006/2007 academic year, showing that supervision by the directorates is regular. The visits were carried out mainly by Circuit Supervisors as part of their normal monitoring exercises and encompassed both control/supervision and support/advisory inspections. There were a few visits (3) described as management visits, mainly to address specific issues or reports from or about the school. There were also “snap” visits for specific purposes or verification of specific issues. Only two schools were visited by the District Directors of Education themselves during the 2006/2007 academic year.

In some districts, records of these visits were not kept at the district offices; some of the responses about the number of visits are, therefore, estimates. The District Directors indicated that records of the visits were kept at the schools in their logbooks. Directors could, therefore, not monitor the work of their officers.

Despite the fact that all six District Directors said all the schools in their districts were visited, Head Teachers reported a different story. Three Head Teachers reported their schools had received no visits by District Directors in either the 2005/6 or 2006/7 academic years. In 2005/2006 district education officers (usually circuit supervisors) visited 16 schools and district directors visited 18 schools once. The following year, district education officers made 23 visits and District Directors 17 once. A few schools did not have information on visits by the education officers, just as the District Offices could not also produce records of such visits.

Visits by education authorities to schools

	2005/2006 Academic Year		2006/2007 Academic Year	
	single visits	multiple visits	single visits	multiple visits
District Director	18		17	
District Education Officers	16	10	23	8
Regional Director	9	8	11	7
National Inspectors	4	3	8	3

Most of the visits by the regional and national authorities were routine inspections while some were personal inspections conducted by the education authorities.

3.8.4 Distance from District Educations offices to Schools and Homes to School

The majority of schools are within walking distance, that is, 30 minutes of the District Education Office. For 33 the distance is less than 30 minutes on foot. This makes supervision and resolution of problems much easier and timely for these schools. However, 11 schools are more than 30 minutes away from the District Education Office and 13 schools are more than one hour away.

The distance between households and schools was not a serious problem for most of the schools surveyed. Many schools were within walking distances of between 30 minutes and one hour. Thus, a majority of the schools (55 schools) reported that pupils walk to school. Only three reported pupils use public transport. For schools that were further away, many children used bicycles to commute between their homes and school. The relatively short distances between home and school mean that parents could easily visit their children's schools if they take an interest in the children's education.

3.8.5 Incorporating Primary School Plans into District Plans

Five District Education Officers indicated that primary school plans were taken into consideration when developing district education plans. One respondent said school plans do not correspond with the expenditure categories of the district offices. Another respondent explained that District Directorates do not have enough resources to execute school plans and, as such, do not incorporate school plans into the district plans. Four directors held the view that parents should be more involved in primary school plans,

while two disagreed with the suggestion. School children are not involved in school planning/management except through the appointment of school prefects. Parent involvement is through the PTAs, to which all parents belong, and the SMCs, where parents are represented. The SMCs prepare the SPIP and the budget for implementation by the schools and also oversee the implementation after it has been approved by the District Directorate.

3.8.6 Reports of Complaints – Head Teachers

The district/municipal directors received complaints from several Head Teachers and were able to resolve them all, except in four cases where two were still ongoing at the time of this survey. Two were found to be baseless and dropped.

Complaints by parents were largely made to the Head Teachers. Thirty-eight Head Teachers (63.3%) said parents reported problems with their children's education to them and 18 (30%) said parents complained to class teachers. Four Head teachers said parents reported complaints to the District Director, the PTA chair or the District Assembly.

3.8.7 Responsibilities in Schools

Who has jurisdiction over which aspect of school management is often not clear. According to the "Guidelines for the Distribution and Utilization of Capitation Grants to Primary Schools" issued by the central government, the SMC is responsible for the approval and implementation of the SPIP, which includes monitoring the budget. However, the majority of Head Teachers (39), say they have responsibility for developing the school budget. However, eight said it was the Head Teacher and staff, five said it was the responsibility of the PTA chairperson and the Head Teacher. Four said it was the responsibility of the SMC, two Head Teachers said it was the responsibility of the Schedule teacher, one said it was the PTA and one said it was the District Director

The majority of Head Teachers (50 out of 60) said they had responsibility for teacher management and six said this was the responsibility of the District Director. Head Teachers were also confused over who had responsibility for purchases of school materials: 23 said it was the Head Teacher and 25 the schedule teacher and seven said it was Head Teachers and staff (7).

Almost all Head Teachers (92 percent) said it was their responsibility to control school expenditures and half felt that it was their responsibility to undertake small repairs. A smaller number (9) felt it was the duty of the PTA to manage small repairs and six felt it was the responsibility of the SMC. When it came to the recruitment of PTA members, the majority of the head teachers (72 percent) felt it was the duty of the PTA to recruit its own members. Six thought it should be the Head Teacher and four thought it should be the community and teachers, while three thought it should be the District Administration. Similarly, twenty-two out of 60 Head Teachers felt that it was the duty of the PTA to recruit members of the SMC. Eight felt it was the duty of the Head Teacher and six felt it was the community and teachers. The majority of the respondents also felt it was the duty of the Head Teacher to register complaints against teachers and school administrators. Nine put the responsibility on the PTA and four put it on the SMC.

3.9 The School Management Committees (SMCs)

All the 60 school heads reported having SMCs in their schools. The first SMC was established in 1991 although officially the concept of SMCs was introduced in 1995¹⁷ as part of the review of the structures of the GES. The largest number of SMCs in the sample surveyed, 10, was established in 2005. Head Teachers said that members of the SMC are elected (13), nominated (24) or chosen from a mixture of the two methods (18).

The role, responsibilities, make-up and running of SMCs is not well understood by the school community, nor is their official mandate.

In 46 schools, the SMCs comprised of five to 10 members each, nine schools had SMCs with more than ten members and three schools had SMCs with less than five members. Women constituted less than half of the SMC membership in 45 schools, while in six schools, women made up half of the membership. Surprisingly, some Head Teachers or their representatives did not know how many members were on their SMC or what percentage were women. .

¹⁷ Matthew Karikari-Ababio: "Decentralization in Ghana, A Case Study: Ghana Education Service", Chronicle; Wednesday, April 25, 2007.

Thirty-eight Head Teachers said they were SMC members with voting powers, and 12 said they were members without voting powers. Four respondents said they were not on their SMC, two said they saw themselves as representatives of the school and two said they were advisors.

When asked what the SMC does for the school, the school heads listed the following:

- ensuring pupil discipline (32)
- controlling the quality of teaching (28)
- supervising school finances (25)
- providing labour (17)
- collecting fees and fundraising (7)
- running school finances (9), and
- Promoting enrolment (12).

Head Teachers said that SMCs also advised parents, ensured child welfare, and organised transport and out of school activities.

Twenty one Head Teachers said SMCs met as needed, and 15 said they met once a term. Six Head Teachers said SMC meetings took place twice a term and seven said they met twice a year. Four Head Teachers said the SMC never met.

Twenty-six school heads reported that more than half of the SMC members attend meetings. Nine respondents indicated that all their members attend meetings while another nine said that half of their members attend meetings. Eight Head Teachers said that less than half the SMCs members attending meetings and in one school none attending meetings.

Decisions at meetings are taken by a show of hand (44 respondents) or by consensus (13). Fifty-three of the respondents indicated that SMC members were informed of their duties. Only five respondents replied that the SMCs in their schools were not informed of their duties. Seventeen respondents (28.3 percent) said that SMC members were trained in financial management, 25 indicated that they were not trained and 18 respondents did not know whether they were trained or not. Finally, a majority of the respondents (28 out of 60 school heads) rated the SMCs very useful and 20 rated them useful. However, four said they were not useful at all and five rated them not very useful.

3.10 Areas of Possible Intervention to enhance Education Service Delivery

The Municipal/District Directors of Education listed eleven interventions they would undertake if they had the opportunity and power. These are:

- Sensitise parents to the need to send children to school and support them
- Ensure that all children go to school
- Ensure quality teaching and learning
- Improve school infrastructure
- Set a good tone in schools
- Expand the School Feeding Programme to cover all schools
- Motivate teachers
- Provide school security
- Improve school facilities and welfare of teachers
- Improve the District Assembly to support people to take care of their children
- Provide libraries for all schools.

The Head Teachers also listed interventions they would like to make, shown in the table below.

Table 14: Areas of Intervention (proposed by Head Teachers)

Rank	Proposed Interventions	Number of Head Teachers
1	Provide teaching and learning materials on a timely basis	25
2	Provide school infrastructure/renovate school buildings	22
3	Provide incentives/improve conditions for teachers	21
4	Supply the school with free textbooks and furniture	19
5	Provide schools with qualified teachers	8
6	Provide pupils with meals	7
7	Intensify supervision of teaching	6
8	Involve SMC/PTA/community in school management	5

3.11 Problems encountered in schools as reported by various stakeholders.

3.11.1 Complaints made to the District Education Office

During the 2006/2007 academic year, a number of complaints about school management issues were received by the District Directorates from various stakeholders. Fifteen complaints were received from Head Teachers and all these have been resolved. Sixteen were received from teachers and 12 had been resolved by the time of the survey. Three were received from the PTAs and only one had been resolved. The only complaint received from an SMC had not been resolved by the time of the survey. In some cases, the process of resolving them is still ongoing while in a few cases, there was no basis for the complaints and so they have been dropped.

3.11.2 Cost of education

A very small proportion of the total respondents said primary school was expensive. This included 112 parents, or 11 percent of heads of household respondents, 10 out of 60 Head Teachers and seven PTA/SMC chairpersons, representing 12 percent of 59 respondents. One can conclude that primary education in Ghana is manageable by the majority of Ghanaians, mainly due to the Capitation Grant Scheme.

3.11.3 Teaching and Learning Materials

Lack of materials is a serious concern. More than a quarter of heads of household (298), a majority of Head Teachers (33) and PTA/SMC chairpersons (32) saw the lack of/or inadequate number of textbooks as a serious problem in the primary schools. Half of Head Teachers said there was a lack of or inadequate number of teacher manuals. Only nine PTA/SMC chairpersons saw this as a problem.

3.11.4 Availability of Teachers

The lack of teachers, particularly in rural areas, is a concern and Head Teachers are worried about the use of unqualified teachers. One hundred and twenty four (124) heads of households saw the shortage of

teachers as a problem in their children's schools. Sixteen heads of schools (27 percent) and 19 PTA/SMC chairpersons also reported that this as a problem. . Sixty-one heads of households, 25 heads of schools (42 percent) and eight PTA chairpersons (13 percent) reported the use of unqualified teachers was a problem. Although, this does not appear alarming, it is still a serious should be addressed.

The survey highlighted two other factors that affect the quality of teaching and learning: teacher absenteeism and drunkenness. One hundred and twenty-five (12 percent) heads of households complained of teacher absenteeism and 51 (5 percent) complained of teacher drunkenness. Seventeen Head Teachers and ten PTA chairpersons complained of teacher absenteeism but neither the Head Teachers nor the PTA chairpersons reported any teacher drunkenness.

3.11.5 Other important factors

Other problems that affect the quality of teaching and learning were overcrowded classrooms and the poor conditions of school buildings and classroom furniture. Two hundred and ninety heads of households, 27 Head Teachers and 26 PTA/SMC chairpersons reported overcrowded classrooms as a problem. A total of 276 heads of households, 19 Head Teachers and 24 PTA/SMC chairpersons complained of the poor condition of buildings. A total of 288 parents (28%), 27 Head Teachers (45%) and 25 PTA/SMC chairpersons, reported poor conditions or lack of chairs and desks as a problem. However, some of the heads of households did not know the situation in their children's schools.

3.11.6 Transfer of Funds

Delay in the transfer of school funding was a problem in most of the schools and reported by the Head Teachers and PTA/SMC chairpersons although not by heads of households. Fifty Head Teachers constituting 83 percent of the respondents, and 24 PTA/SMC chairpersons (58 percent) reported this as a problem.

3.11.7 Miscellaneous Problems

Lack or inadequate toilets in schools and violence and insecurity were also reported as problems.

Three hundred and ninety six heads of households (39 percent) 32 heads of schools (53 percent) and 27 PTA chairpersons (46 percent), toilets as a problem in their schools.

Fifty-eight parents (6 percent), 12 head teachers (20 percent) and 5 PTA chairpersons (8 percent) reported instances of violence and insecurity. Some parents noted instances of sexual harassment, unjustified dismissals and demands for illegal payments .In all 19 parents (2 percent) reported sexual harassment as a problem.

Eight parents out of 966 respondents reported demands for illegal payments as a problem in their schools. Another 13 parents out of 996 reported cases of unjustified dismissals. Four Head Teachers and six PTA chairpersons reported instances of parents being asked to pay for private tutoring, while only one Head Teacher reported demands for bribes or facilitation payments.

3.11.8 Complaints/Reports of Problems to the Authorities

Out of the 112 parents who indicated that school was expensive, only 33 of them complained about it to the authorities. Only eight of the Head Teachers and five PTA chairpersons out of 10 and seven, respectively, who said school was expensive made formal complaints. Four of the Head Teachers complained to the District Director of Education, four complained to the PTA and one complained to the SMC. These complaints were not related to illegal payments.

A small number of parents, half the Head Teachers and 30 percent of PTA/SMC chairpersons who saw the lack of text books and supplies as a problem made formal complaints. One Head Teacher complained to the District Director of Education and one to the Ministry of Education, the SMC and an NGO, probably a partner in the education sector.

3.12.0 Other issues

3.12.1 Perceptions of Corruption

Five of the District Directors “strongly agreed” that primary education is very important for the government of Ghana. Two respondents “strongly agreed” that the education system is affected by corruption; one “strongly disagreed” and two “disagreed”. One respondent was neutral. Two directors

“strongly disagreed” and one “disagreed” with the assertion that corruption is a serious problem in the country. Two others “agreed” and one had no response.

Seven Head Teachers “strongly agreed” that the education system is affected by corruption, 18 “agreed” and 13 neither “agreed” nor “disagreed”. Five respondents “strongly disagreed” with the assertion that the education system is affected by corruption and 16 “disagreed”. However, the majority of respondents agreed that corruption is serious problem in Ghana: half “strongly agreed” and 20 “agreed” with the assertion. Five neither agreed nor disagreed. Only one respondent strongly disagreed with the assertion and three disagreed.

3.13 PRESENTATION OF KEY FINDINGS AND PROBLEMS IDENTIFIED

3.13.0 Introduction

The assessment of the situation in the primary education sub-sector financing and management in Ghana revealed five main problems:

- Weak school governance system, characterized by low level of participation of children, parents, School Management Committees (SMCs), and Parent Teachers’ Associations (PTAs) due to lack of knowledge about financial issues and their roles.
- Poor record-keeping, resulting in considerable difficulties in public access to school financial information.
- Considerable delays in the transfer of funds to primary schools, compelling some schools to continue to levy fees on parents to meet urgent school.
- Inadequate school infrastructure resulting in overcrowded classrooms.
- Acute shortage of teachers, adversely affecting quality of teaching and learning.
- Inadequate infrastructure and acute shortage of teachers combined has resulted in the shift system, whereby one set of students come to school in the morning and another in the afternoon.

3.13.1 Cost and Quality of Primary Education

3.13.1.1 Affordability of Primary Education

The CGS or capitation grant has replaced school fees in primary schools although a number of schools surveyed still levy various fees to supplement their financial resources, partly due to delays in the release of capitation grant funds and their inadequacy. The study showed that fees charged are Parent-Teacher Association dues and levies, levies for examinations and extra classes. The survey showed that these fees constitute a small portion of the incomes of parents and should not act as an obstacle to education for the average household with one or two children attending school. In fact, 893 parents out of the total sample size of 1,020 reported that school was not expensive. This was even the case with the majority of parents (458 out of 516) in the low-income bracket of less than GHS100 per month (US\$100). It could, however, be difficult for poor families with more than one child attending school. In the sample, for example, 324 households, 231 and 108 households reported having two, three and four children, respectively attending primary school. Some households, with more than four children, also had children in secondary schools.

It is also important to note that teaching and learning materials were supplied to the majority of pupils. Out of the total of 1,020 parents, 669 (65 percent) reported that their children had received textbooks and only 52 parents reporting having paid for these books. Similarly, 526 (51.5 percent) parents reported that their children received stationery from the schools and out of this, 36 reported paying for it. Most importantly, all the parents who reported paying for teaching and learning materials paid less than the equivalent of US\$10.00. It can, therefore, be concluded that primary education is largely affordable for the average Ghanaian.

Only two schools from each district benefited from the School Feeding Programme. This amounted to 312 (31percent) parents who reported that their children were provided with meals. Out of this number, only 78 reported paying for the meals. It should be noted that some beneficiary schools have to cook the food themselves and in some of these schools the authorities charge a small fee to provide ingredients, fire wood, etc. to prepare the food. This situation existed in the poor/rural schools. In urban schools contractors supplied the children with cooked food with no charge.

3.13.1.2 Access to teaching and learning materials

Teaching and learning materials supplied to primary schools in Ghana comprised basic textbooks, notebooks for teachers, chalk and teacher manuals. Most of the schools surveyed indicated that they have received textbooks, teacher manuals and stationery from either the central government or the District Directorate of education during the 2006/2007 or 2007/2008 academic years. Although parents confirmed this, they also indicated that it was a problem because the materials were inadequate. However, none of the parents surveyed reported paying for these materials, which means that it is not a financial obstacle for parents. Children had to share textbooks in some cases, therefore reducing quality learning. The policy of the government of Ghana is to increase the number of textbooks supplied to children, particularly for Mathematics, English and Science. This is working to some extent, however, there are still not enough to go round. Teacher manuals and textbooks are not supplied on annual basis as they last several years if used properly. Blackboards and chalk were supplied to schools during the two years surveyed but not annually, especially blackboards. Most schools reported having school buildings with blackboards that are usable throughout the year.

3.13.1.3 Availability of school infrastructure

In Ghana, school infrastructure, comprising classrooms, classroom furniture and blackboards, are provided by the central government, although minor repairs are supposed to be handled by the District Directorates, District Assemblies (local authorities) and the schools with the CGS proceeds. Sometimes these institutions are also supposed to maintain the buildings. It is very difficult to distinguish what is provided by the central government and what comes from the district offices and the Municipal/District Assemblies because the funds are all provided by the central government, either directly or through the lower government structures and NGOs. Some NGOs have their own funding for projects in schools.

In the past decade, the government has embarked on the provision of basic infrastructure to basic schools, mainly school classroom blocks and furniture. The survey showed that 38 schools have six fully furnished classrooms, which is the normal requirement for a primary school. These schools had a wall, roof, blackboard, chairs and tables that are usable throughout the year. However, 18 schools had less than 6 classrooms without basic infrastructure like a wall, roof, blackboard, chairs and tables usable throughout the year. The problem in some of these schools was overcrowding partly due to lack of classrooms and partly due to shortage of teachers. This needs to be addressed.

Despite efforts by present and past governments to address the infrastructure situation in primary schools, shortage of school infrastructure is still a problem. Three hundred and twenty-four (324) household respondents stated that they would improve the school infrastructure if they had the power to do something about the children's schools. **3.13.1.4 Teacher Population and Qualification**

All the stakeholders surveyed complained about shortage of teachers. Many schools did not have enough teachers and some schools made up for the shortfall by using untrained teachers. One hundred and twenty four (124) heads of households, 16 Head Teachers and 19 PTA/SMC chairpersons viewed this as a problem. Out of the total number of schools surveyed, four schools had less than six teachers each (less than one teacher per year group), and 14 schools had the requisite six teachers in their schools. Forty-two had more than six teachers each with some having up to 12 each. However, many of these schools had more than one stream of pupils in each class. Twenty-five Head Teachers (42 percent) and eight PTA/SMC chairpersons (13) reported the use of unqualified teachers.

Teacher absenteeism and drunkenness complicates the matter of teacher shortages. Parents were more concerned about this than Head Teachers and PTA chairpersons.

3.13.1.5 School Feeding Programme

The quality of the hot meal provided to children in some selected schools was a concern to parents and some stakeholders, mainly civil society organizations (CSOs) working in the education sector. When parents were asked to indicate priority action points if they had the power, 216 out of 312 respondents whose children are beneficiaries of the SFP indicated that they would improve the quality of meals. In the rural areas, community members cook the food on a voluntary basis. In cities, contractors supply the food. This creates wide disparities in terms of quality, quantity and costs as well as opportunities for possible leakages. This needs to be streamlined and made consistent for all beneficiaries of the SFP.

3.13.1.6 Public access to school financial records and information

Financial record-keeping in the schools and in some District Directorates was generally weak. This makes it difficult for the public access to this information. For example, the research team did not see any financial information displayed in any of the six district offices surveyed. Although there were records at the district offices, some of the records were not adequate. The researchers had to contact the

District Finance Officers/Accountants to get the information on sources of funding and expenditures. Yet, five of the municipal/district directors of education agreed with the assertion that it was easy to know exactly how many resources are allocated to primary schools in their district. Although two reported that the public was informed about the district education budget and expenditure, one director wondered if this should be the case. Of the two directors who answered that the public is informed of the district budget and expenditure, one said that disbursement of funds were posted on the notice boards although the researchers did not see them.

Our surveys showed that school financial management is not transparent. For example, only 27 percent of the household respondents reported that it was easy to know how much resources were allocated to the primary school. The majority of Head Teachers (82 percent) agreed that parents need to have access to the school's budget and expenditures.

3.13.2 Effect on School Performance and Quality of Education

3.13.2.1 School Governance

There was no consistent trend in the assessment of how primary schools are run in the six districts. Three District Directors admitted that primary schools in their district were not run very well because they did not have adequate resources to meet the needs of the schools. However, two directors felt that schools were run well in their districts. Nevertheless, five directors agreed with the assertion that overall the basic education provided by the schools in their district was satisfactory.

Similarly, there were differences among District Directors as to who was responsible for ensuring that the district primary education budget was spent correctly. While two directors felt that the District Finance Officer was the main person responsible for ensuring that, three felt it was their responsibility. However, as the District Finance Officers are accountable to the directors, it can be concluded that it was the responsibility of the latter to ensure that the district primary education budget was spent correctly. This should be made clear to all District Directors of education.

The District Directors reported incorporating primary school plans into their district plans. However, this did not show up in the surveys. One director even admitted that primary school plans do not fit into

district plans, while another admitted that they do not have enough funds to incorporate primary school plans into their overall planning.

3.13.2.2 Participation of Parents in School Management (SMC & PTAs)

Five out of six District Education Directors agreed that parents should be involved in developing primary school plans. In answer to survey questions, they agreed that parents can influence school decisions, and that complaints made by parents are taken seriously by the school authorities. They also agreed that parents should get involved in primary school management. This means that the way is open for participation in school management by parents.

Such participation can be achieved through the SMCs and the PTAs and/or directly by parents. All the schools surveyed have in place SMCs and it is obvious that the SMCs play very important roles in the schools. These roles include providing labour and undertaking minor repairs, providing potable water for the school, supervising school finances, collecting school fees, fundraising, ensuring school discipline, controlling quality of teaching and the enrolment of pupils.

However, parents are not taking advantage of this opportunity for participation nor do Head Teachers appear to fully understand the role that SMC should and can play. For example, no Head Teacher mentioned the most important role of SMCs: the preparation of the School Performance Improvement Plan (SPIP) and the supervision of the implementation of the approved plan. If done effectively this could encourage greater parent participation.

The unclear division of responsibilities between SMCs and PTAs also affects parent participation. No one is sure who does what concerning providing labour and undertaking minor repairs, fundraising and mobilizing enrolment of pupils. In the end, the extent of parent involvement in decision-making is weak. Moreover, the composition of the SMCs leaves much to be desired. For example, 46 schools have between five and 10 members each, including Head Teachers and representatives of the District Directorates, which does not leave room for adequate parent representation.

The researchers used the frequency of meetings and the number of members who attended as a measure of SMC effectiveness. Four Head Teachers reported that their SMCs never met, while four Head

Teachers did not even know how often their SMCs meet. Fifteen met once in a term and seven met twice in the previous academic year. However, the attendance of members to meetings was encouraging: nine schools reporting that all the members attended, 26 reported more than half the membership attended, and nine reporting exactly half attended. The decision-making process was democratic: 44 SMCs voted by show of hands and 13 took decisions by consensus.

Visits by parents to schools could also be used to measure participation or at least interest in school management. Although parents appeared to visit schools and think they had an influence on decisions, few were aware that they could play a greater role through the SMC. Of the parents surveyed 81 percent and 83 percent of them reported visiting the school and attending a meeting respectively in the last 12 months. A large majority, 82 percent of the parents said they were members of the PTAs, and 71 percent felt they could influence school decisions. Also 77 percent of the respondents reported that parents get involved in school management. However, almost half the parents (43 percent) did not know whether their primary school had an SMC or not. This should not be the case if there was active participation of these parents in school management.

3.13.2.3 General Issues Relating to Leakages and Corruption

When it came to corruption in the education sector, the perception of corruption was limited. Out of the 1,020 household respondents, only 13 reported having heard of parents making unofficial payments and only 21 had heard of about any embezzlement within the school system. Three District Directors “disagreed” with the statement or “strongly disagreed” that there was corruption in the education system.

This is not to say that there is no corruption within the school system, especially as participation and transparency in the school financial system is weak and both Head Teachers and parents appear to have limited knowledge of financial issues. Moreover, a total of 430 household respondents (42 percent) agreed with the assertion that the education system is affected by corruption. A further 21 percent neither agreed nor disagreed.

CHAPTER IV

SUMMARY, CONCLUSION AND RECOMMENDATIONS

4.1 Summary of Findings

The study showed that the primary education sub-sector in Ghana has many key stakeholders. These include:

- The Ministry of Education, Science and Sports (MOESS) which supervises the sector
- The Ghana Education Service (GES), its headquarters and regional offices, which supervises the education service delivery
- The District Education Directorate which is responsible for education service delivery at the district level;
- Head Teachers who are responsible for managing primary schools and supervising the teachers, teaching and learning
- The Parent-Teacher Associations (PTAs) made up of teachers and parents, although some are not active
- The School Management Committees (SMCs)
- Local Authorities (Municipal and District Assemblies), which basically assist with infrastructure, including supply of furniture
- Civil Society Organizations and Community-based Organizations working in the education sector, e.g. Ghana National Education Campaign Coalition (GNECC) and Northern Network for Education and Development (NNED)
- Donors who provide funds and contributions to the education sector and directly to schools.

Children, who are the most important stakeholders and beneficiaries of the school system, were not viewed as stakeholders by the respondents.

The degree to which they each of these stakeholders play their roles effectively impacts the quality of teaching and learning in particular, and the performance of the education sector in general. For any intervention to be successful, therefore, it is important to involve all these stakeholders.

The assessment of the situation in the primary education sub-sector financing and management in Ghana revealed the following problems and challenges:

- School governance was generally weak with little participation of local people (SMCs, PTAs and parents) in school governance although the opportunity existed for this participation.
- There was generally poor record-keeping by school authorities, leading to difficulties in locating records, especially with newly appointed or transferred Head Teachers.
- There was lack of knowledge about financial issues by SMCs and rare enquiries about school finances by PTAs in particular and parents in general.
- The poor record-keeping and knowledge of financial information grossly reduced public access to school financial information, especially as most parents did not even know that had a right to view this information.
- There was generally inadequate school infrastructure, such as classroom buildings and furniture, leading to over-crowding in some schools and low quality of teaching and learning.
- Teacher shortages, the shift system and the use of unqualified teachers, especially in the rural areas that lacked residential accommodation for teachers, resulted in poor quality teaching and learning.
- Teacher absenteeism and drunkenness were also reported.

The Capitation Grant Scheme (CGS) was the only source of funds for all the schools surveyed although a couple of schools had some support from donors and NGOs. Almost all Head Teachers and other respondents complained of delays in the arrival of the funds. Some stated that there was no timeframe for the receipt of funds. Because schools have no other sources of funding most still charge some levies in order to function when the capitation grant is late. Parents complained about this. The respondents contend that, if the government is committed to the CGS policy, then the funds must be transferred promptly to enable the schools function.

The SMCs are a very important part of the CGS and community participation in school management. However, in the majority of schools surveyed there was generally little participation of local people in SMCs and PTAs. . The Head Teacher controlled the budget and was one of two signatories to the school bank account. The SMCs who are supposed to be involved in the design and implementation of the School Performance Improvement Plan (SPIP) were not very active.

Most of the members of the SMCs, including some Head Teachers, lacked knowledge of financial issues, although some had received basic training. Given that the SMC members change when a new Head Teacher is appointed, there is the need for regular training for SMC members. This does not happen as no respondent reported receiving more than one training session.

Record-keeping at schools was generally poor-. In many of the schools, the records were either not available or incomplete. This not only drastically reduces access to information but also provides opportunities for corruption and misapplication of the resources, especially as Head Teachers control the finances. Parents have no oversight of school financial management. Most parents have no understanding of the CGS and are unaware they can access financial information from their children's schools.

The shortage of classroom space as well as furniture in many schools made teaching and learning very difficult. There was a general problem of over-crowding due to the large in-take partly, attributable to the CGS. This necessitated the shift system at some schools, where some children attend morning classes and others afternoon classes. In other schools, overcrowding led to discipline problems as some children had to stay out of classrooms often playing football and making noise while they waited for their lessons. In a few cases, some pupils still sit under trees for classes; in others three children shared the double-decker desks designed for two pupils.

The School Feeding Programme (SFP) is another intervention aimed at improving the nutrition of children and encouraging more children to enroll and attend school. Introduced in 2005/2006 as a pilot scheme in two schools in each district, the SFP has not been extended to more schools. For political reasons, it was not targeted at schools in deprived areas alone, as was originally planned, but spread thinly to cover all districts. Lack of funds has made it difficult to expand it to cover more deprived schools. In addition, most parents whose children go to SFP schools complained about the limited

quantity and poor quality of meals. The government should investigate the situation and monitor further implementation of the programme.

Although only Head Teachers were interviewed, there were general complaints about the low teacher salaries and poor service conditions of teachers, which contributed to low motivation and poor performance. This is an area that keeps coming up in the sector and needs to be addressed.

4.2 Policy Implications and Conclusions

There have been calls for an increase in the CGS from its initial three cedis (US\$) per student due to its inadequacy. In some cases, donors have provided direct support to some primary schools to make up for the shortfall. This inadequacy of the funding makes it imperative to ensure that the limited funds are properly utilised. The fact that financial records were either unavailable or incomplete point to possible leakages in resource flows to schools and make any such leakages hard to detect or challenge. This makes it all the more necessary to encourage community participation in school management and to insist that SMCs play their role planning school budgets and monitoring the use of school funds effectively.

There are two options open to the education authorities with regards to school resource management. Finance officers can be appointed to each school and given the necessary training to keep accurate and reliable financial records. This could make the record-keeping in schools more efficient and provide accurate information on sources of school funding and expenditures. In some African countries like Mozambique, primary schools have support staff such as Clerks and Accounts Officers.

On the other hand, Head Teachers can be trained and motivated to take on the additional responsibility of keeping financial records. This will not address the problem of concentrating all the power over budgeting and expenditures, which can also lead to abuse of power. The SFP has proved to be a good intervention, especially in the rural areas where food is a problem during certain parts of the year. However, the SFP needs to be improved and expanded, especially to schools in the most deprived communities. For example, it is necessary to provide a kitchen and a canteen for the children to improve hygiene and the quality of the food. This requires the political will and commitment of the central government to budget for more resources to the primary education sub-sector.

Other key infrastructure issues include providing clean drinking water inside schools and toilets. Also, all classes should be held in a classroom and not under trees for classes, which still exists in a few schools. Some of the selected schools were in a deplorable state and without basic amenities.

The lack of accommodation for teachers in rural communities leads to absenteeism and lateness, as teachers have to commute long distances, to schools. The situation is worse during the rainy season when roads are impassable. In such situations, communities find it difficult to monitor attendance or verify the reasons for absenteeism and lateness. Parents only visit schools to pay bills or attend specific meetings rather than get involved in school issues. Visits by District Education Office staff are not recorded at the district offices. This makes it difficult for district authorities to monitor the supervision by their own staff of schools. They relied on the reports of the Circuit Supervisors, some of whom might not actually be doing their work.

The number of children repeating a class can be used to measure the quality of teaching and learning in the school. It is, therefore, unsatisfactory when more than half of the schools have had children repeating a class as in this case. In some schools, more than ten children have repeated. This is an issue that needs to be addressed. Of course, one would have to compare the number of children repeating with the total number of children in a particular school to make a definite conclusion.

4.3 Recommendations

To improve school governance and make the authorities more accountable to parents and children, we suggest the following:

- Sensitisation parents, particularly members of the SMCs and executive members of the PTAs on their rights and roles in school management so they can participate more actively in school governance.
- Provide more training for SMC members in basic planning and financial management so they can track the application of school resources to reduce leakages and corruption.

- Provide a regular training for Head Teachers and/or sanction Head Teachers who fail to keep proper records to ensure transparency and accountability in primary school financial management.
- Provide more classrooms and furniture as school enrolment increases and/or open new schools and/or run the shift system in schools with large numbers of pupils, and
- Increase teacher-training to produce more new teachers to cater for the shortfall in teacher supply.

4.4 Way forward and next steps

GII plans to hold a number of meetings to share these findings and recommendations with the key stakeholders. The meetings include a roundtable discussion of the report with key stakeholders at national level, a workshop for officials of District Education Offices, and an official launch of the final report. There will also be workshops for PTA and SMC members in surveyed schools to explain how they can participate in school governance, and media campaigns for policy reforms throughout the project period.

Primary schooling in Ghana is a six-year programme, so the minimum number of classes in a school that has existed for at least six years should be six. If each class has a teacher, then the school must have at least six teachers, including the Head Teacher. This should be the target of the education sector. The report shows this is not the case for X% of the sample.

Some schools have two or even three streams per year group. This probably accounts for six of the schools employing 15 and more teachers. City schools also report more teachers than rural schools, primarily because teachers often refuse to go to rural communities. The teacher/pupil ratio is a better indicator than teacher population for the appropriate level of teachers per school.

Ignorance about the guidelines for the use of the CGS is an area of concern. This requires additional training for Head Teachers and SMC members.

Differences between budgeted funds and received funds seem to indicate that some schools did not submit budgets; on time. This is usually cited as the reason for delays in the release of the capitation grant to the schools. Schools should be made to produce budgets and reports on timely basis.

The survey showed that what schools put in their budgets bore little relationship to what money they received. The analysis showed some schools received less than what they budgeted for and some schools received more. This is why they were able to spend outside the budget on specific expenditure items. In practice schools wait until they receive the CGS money before deciding how to spend it. Other schools did not budget at all, or spent the money on items not budgeted for. If the goal is an increased emphasis on financial transparency and greater participation of local communities in the school budget process has to mean something. Head Teachers and SMCs must be trained to understand the CGS so they are aware of the total money they can expect and budget appropriately.

Clearly, school infrastructure is a basic problem for Head Teachers and must be improved.

The data showed that parents have concerns about schools but most do not report them to the authorities because they either felt the authorities already knew about the problems and that complaints are never addressed. This indicates a lack of communication between the education authorities, Head Teachers, parents and PTA members. If this gap is narrowed, it could lead to better school management.

APPENDICES

1. UNESCO, *Education For All Global Monitoring Report - Education for All by 2015: will we make it?*, (Oxford University Press 2007)
2. The second MDG is to “ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling”; see <http://www.un.org/millenniumgoals/>
3. Pilot Programmatic Scheme (PPS), is one of the components of the Education Sector Project (EdSEP), which is funded under a World Bank grant facility. The Project is scheduled to end in 2010. The project targets 53 districts, considered deprived in terms of the delivery of education. These districts are provided funding support to improve the education management, girls’ access to education, quality of teaching and learning in basic schools and maintenance of school infrastructure.
4. Matthew Karikari-Ababio: “Decentralization in Ghana, A Case Study: Ghana Education Service”, Chronicle; Wednesday, April 25, 2007.
5. Tracking the Capitation Grant to enhance Efficient Education Delivery in Ghana, A CBA/ISODEC and GNECC Collaboration, Accra, July 2007

6. ¹ The Ministry of Education, Science and Sports (MOESS) is one of the big ministries of Government. It has about fifteen agencies. The Ghana Education Service is the biggest agency, handling the pre-tertiary education delivery in the country.
7. ¹The Guidelines for the Distribution and Utilization of the Capitation Grants to Basic Schools.