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Case Study

Decentralisation and Institutional Reforms for Basic Education in Ghana



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List of acronyms

ADEA	Association pour la développement de l'Éducation en Afrique
BoG	Board of Governors
DACF	District Assemblies Common Fund
DFID	Department for International Development (UK)
ECOWAS	Economic Community of West African States
GAR	gross attendance rate
GER	gross enrolment ratio
GES	Ghana Education Services
GET Fund	Ghana Education Trust Fund
GIFMIS	Government Integrated Financial Management Information System
GPEG	Global Partnership Education Grant
GPI	gender parity index
HIPC	Highly Indebted Poor Countries
IGFs	internally generated funds
JSS	junior secondary school
GPRS	Ghana Poverty Reduction Strategy
MDBS	Multi-Donor Budget Support
MDA	ministries, departments and agencies
MMDA	metropolitan, municipal and district assemblies
MoE	Ministry of Education
MoFEP	Ministry of Finance and Economic Planning
MoLGRDE	Ministry of Local Government, Rural Development and Environment
MTEF	Medium-Term Expenditure Framework
NAR	net attendance rate
NEA	National Education Assessment
NER	net enrolment rate
PAF	Performance Assessment Framework
SMC	school management committee
SSA	sub-Saharan Africa
SSS	senior secondary school
TIMSS	Trends in International Mathematics and Science Study
UIS	UNESCO Institute for Statistics
USAID	United States Agency for International Development



Introduction

This paper explores the effectiveness of decentralisation and institutional reforms in delivering basic education services and evaluates it in terms of whether devolved agencies are using their resources in the most efficient and effective manner (technical efficiency) in implementing the recent wave of education reforms. Ghana presents an interesting case study as it is notable for its political stability, democratic governance and its improving economic status.¹ Additionally, for a number of decades Ghana has invested hugely in the education sector, while pursuing a strong decentralisation strategy. Nevertheless, it has had a mixed record in achieving the outcomes of its reforms, particularly in education. The underlying questions are:

1. What is the model of decentralisation in the education sector and how well does it support technical and allocative efficiencies in achieving education objectives?
2. What changes in financial management systems and education management are necessary for a successful performance orientation?
3. What can other countries learn from the Ghanaian case and what are the differences in context which need to be accommodated?

Ghana has, since 1987, been at the forefront of African countries in implementing a range of education reforms with the aim of improving access, equity and quality service at all levels of the sector. By 2004, Ghana became one of the highest recipients of education aid in sub-Saharan Africa (Mettle-Nunoo & Hilditch 2000). The government of Ghana continues with increasing investment in the sector and spends over 24% of its total public expenditures on education, the third highest share of budget reported on the continent, and proportionately double the average for sub-Saharan Africa.² Given the enormous investments it has made in its education sector, the questions remain as to whether it has achieved value for its money and what role has decentralisation and institutional reform played in determining its outputs at the basic education level, namely from primary to junior secondary schooling.

As you read through this paper we would ask that you put yourself in the position of an external advisor who is reviewing policy alternatives for the education sector in this country. Based on the information provided, you are asked to consider and reflect on:

1. What value does the education sector obtain from its current hybrid form of deconcentration and devolution? Would it be more effective to follow a deeper decentralised model?
2. Would you advise the Ministry of Education to rapidly decentralise its functions to the management of District Assemblies? What, if any, are the implications for schools?
3. What would you suggest are the requirements to ensure greater technical and allocative efficiencies in achieving education objectives at the district level?
4. What are your conclusions about the cost-effectiveness of decentralised governance? What recommendations would you make to ensure greater value for money?
5. How could Ghana improve learning outcomes without substantially increasing its budget allocations to education?
6. What evidence did you gain from the Ghanaian case study on the value of information management systems? What recommendations would you make to strengthen this?
7. What can other countries learn from the Ghanaian case and what are the differences in context which need to be accommodated?

1 Its economic status was shifted from being categorised as low-income to low-middle income country in 2012 because of the upsurge in its oil revenues and in part its macro-economic and fiscal strategies.

2 Ethiopia – 25.37% Burundi -25.08% in 2010 are reportedly higher (UIS Data Centre 2012).



The paper begins with a brief overview of Ghana's social and economic status. It then discusses the structure and decentralisation approach in Ghana and how this applies to basic education. The next section reviews the performance of basic education in Ghana. This is followed by a review of sources of education financing and the institutional reforms in expenditure management systems supporting decentralisation. A discussion on planning, monitoring and evaluation and efficiencies follow. The case study concludes with a summary of the main findings, lessons learnt and questions for dialogue.

1. Background: Social and economic context

Ghana is an English-speaking country surrounded by the Francophone nations of Burkina Faso in the north, Togo in the east, Cote D'Ivoire in the west and the Atlantic Ocean in the south. It has a population of 24.9 million in 2011, living in an area of 239 460 km². It is a densely populated country with 104 persons per square kilometre.³ In July 2012, Ghana moved from low-income to middle-income status as the expected revenues from oil production led analysts to revise upwards the country's gross domestic product. Ghana was the fastest growing economy in sub-Saharan Africa (SSA) in 2011 with a forecast GDP growth of 13.4%.⁴ Its middle-income status and oil receipts have provided the country with the fiscal space to seek non-concessional sources of finance, such as the three billion dollar loan from China, which is the largest facility ever secured by Ghana and will be used for infrastructure development.

A World Bank study released in March 2011 showed that, although Ghana is one of the few countries with a good chance to reach the Millennium Development Goal of cutting poverty in half by 2015, there is uneven progress across the country. While southern Ghana saw 2.5 million people rise out of poverty between 1992 and 2006, in contrast, poor people in the northern part of the country increased by nearly a million over the same period.⁵ At the same time, Ghana has made substantial progress in raising life expectancy to 56.8 years in 2008, which surpasses the SSA average of 52 years. With a human development index of 0.53, Ghana qualifies within the medium human development status. However, the ranking is slightly below the SSA average of 0.55.

2. Decentralisation framework

According to many theorists, managed well, decentralisation has the potential to improve efficiency in mobilising scarce national resources to improve the way in which local needs are met and to improve accountability and good governance (CIDA 2002). The implementation of Ghana's decentralisation governance policy gained additional momentum in 2008 when the Ministry of Local Government, Rural Development and Environment launched the Inter-governmental Fiscal Decentralisation Framework, which provides a comprehensive road map that addresses the functions between central and sub-national levels of government, the resource gaps at the sub-national levels and the financial accountability capacity issues at the sub-national levels.

In the Ghana case, according to the legislation, the form of decentralisation adopted is of devolution where responsibilities for services are transferred from the centre to local governments that raise their own revenues and have the authority to make investment decisions (Government of Ghana 2008). The key structures at sub-national level are the metropolitan, municipal and district assemblies.

3 www.ghana.gov.gh.

4 www.worldbank.org/en/country/ghana.

5 Ibid.



2.1 Metropolitan, municipal and district assemblies

Ghana has ten regions and it is further subdivided into 212⁶ districts also known as metropolitan, municipal and district assemblies (MMDAs). There are further sub-national structures – urban/zonal/town councils and below that unit committees – but these do not directly impact on education services except through representation to the MMDAs. All district representation of the various sector ministries fall under the authority of the District Chief Executive of the MMDA. Under the 2008 legislation, District Education Directors are expected to report to these heads of MMDAs.

MMDAs are responsible for local district governance and development. They are supposed to receive not less than 7% of total central government revenues for development purposes, according to the stipulations of the Constitution. This transfer covers the salaries of all established posts, and a capital grant from the common fund (DACF), which represents between 60% and 75% of their income. MMDAs also receive a percentage of locally levied taxation in the form of 'ceded revenue' payable annually to the districts by the Ministry of Finance (MoFEP). This provides a level of security to them in the knowledge that irrespective of the performance of their local economy their income is assured.

Directives issued from the MoFEP often state the DACF allocations to be used for education development. MMDAs rely on the district education offices to provide basic information on education statistics, delivery of programmes in order to inform their own programmes. MMDAs are responsible for providing and maintaining school buildings, supplying furniture and stationary, bursaries and programmes, which include school feeding among others. They also have the power to issue penalties to compel parents to send their children to school. Under the authority of the District Chief Executive, the district oversight committee sits and plans district education programmes.

Challenges

Legally, a number of central government functions have been transferred to the sub-national government level through the enactment of various acts. However, challenges remain with disputes about local government boundary demarcations; concerns about ensuring that the MMDAs are economically viable; and uncertainties about the role of traditional rulers at the district and sub-district level. Further, some four years later, many administrative procedures have not yet been revised to reflect the needs of fiscal decentralisation. Funds continue to be retained at the centre when functions have been devolved to the local level.

Administratively, there is some lack of clarity at the various levels and within different sectors regarding how the intended shifts in power, functions and resources should be managed. The establishment of sectoral services in education, health and forestry runs counter to the planned integration of sectoral programmes and resources into the MMDAs. Inadequate human resources at local government level are exacerbated by poor social conditions, lack of sufficient technologies and inadequate funding of district and sub-district structures (USAID 2010). Additionally, the one-third appointment of members of MMDAs by government and the nomination of District Chief Executives by the President, keeps the MMDAs under the control of central government.

Currently local governments are working under the concept of 'decentralised departments'. These departments are created, funded and staffed by their sector ministries. While regional and district offices are now responsible for staff evaluation and discipline, the staff within these decentralised departments report directly to their sector ministries and the responsibility

6 The number of districts is constantly changing particularly prior to the elections. In 2011 there were 170 districts.



for hiring, transferring, payroll and staffing rests with these central government ministries. Although they can coordinate with these decentralised departments, MMDAs have no real ability to direct planning and budget efforts to meet local needs.

Financially, MMDAs suffer from poor funding flows and incomplete and inadequate funding. Apparently they seldom receive the full 7% of stipulated government revenues. Payments from the common fund are typically between three and six months late, and in some years have not arrived at all, which make project planning difficult.⁷ In principle, no control is placed on how MMDAs use the common fund (DACF) but in practice guidelines are issued which limit their freedoms.

To address these challenges a number of interventions are being undertaken to strengthen the process of decentralisation. In 2009 a review of service delivery guidelines for line ministries, such as Health and Education, was undertaken to determine the degree of subsidiarity of services – namely the lowest level of government where a service can be efficiently provided. The findings of this study are in the process of being implemented.

First though, it is important to review the nature of the decentralisation of the education sector with respect to basic education services, which include primary and junior secondary levels.

2.2 Decentralisation of basic education services

Ghana's Education Act of 2008 (Act 778) mandates the Minister of Education (MoE) to take measures for the effective decentralisation of executive responsibility for the provision and management of basic and second cycle schools to the MMDAs. The emphasis in the education sector was to improve student achievement and school performance in basic schools, governance and management structures at both the district and central levels. The Education Sector Plan (2010–2020) emphasises the strategic goal of education management as progress towards improvement in 'planning and management in the delivery of education by devolving resource management and decision-making to regions, districts and institutions, while retaining central responsibility for establishing norms, guidelines and system accountability' (Government of Ghana 2010).

Nevertheless, the decentralised system in the education sector is not aligned to the Local Government Act (1993) which envisages that all government departments operating in districts are supposed to be abolished. The MoE (as does Health and the Fire Service), however, operates under the Local Government Service Act (2003), which proposes a centrally driven deconcentrated administrative system which allows districts to be the main loci of implementation of centrally driven policies and strategies but not subject to their control. This contradiction to the intent of the Local Government Act is blurred by the paradoxical practice that much of the district expenditure goes to funding schools and health facilities. Thus, there is a split between legislative and practical responsibility, which appears to be unresolved.

2.2.1 *The structure of the basic education system*

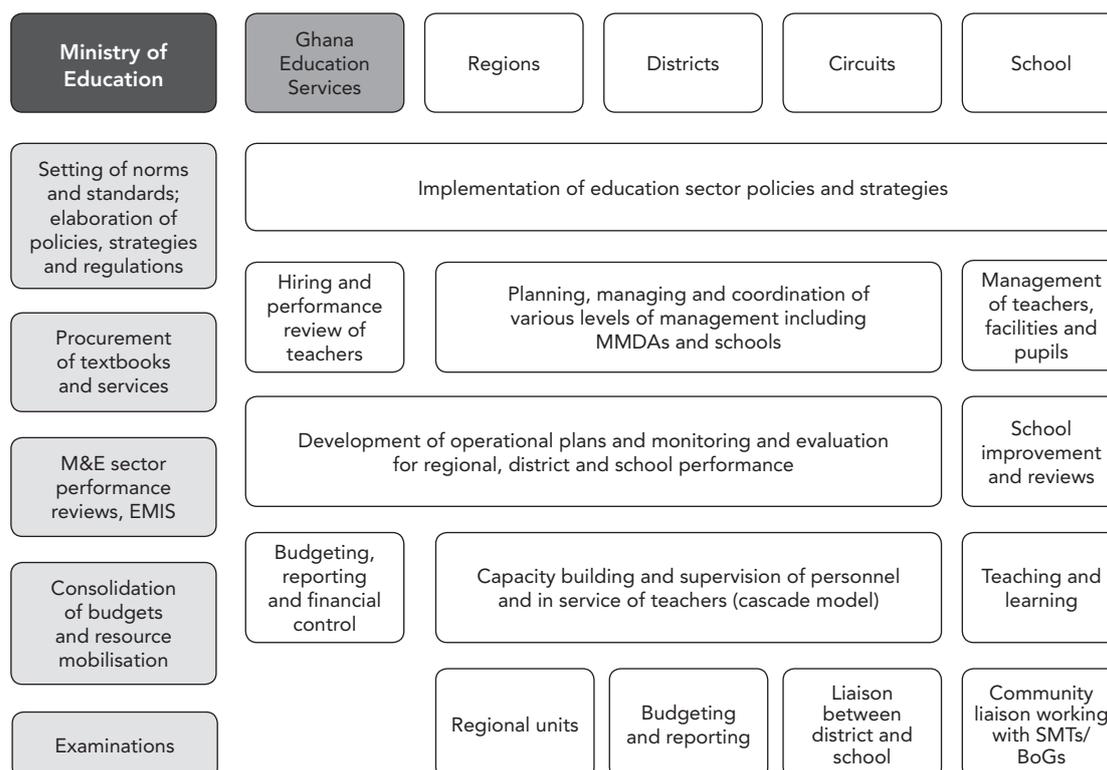
Like other line ministries, decentralisation has played a key part in education sector reform in Ghana. However, unlike other sector ministries, except for Health and Forestry, the MoE has devolved the transfer of decision-making power and the management of education services to an agency – the Ghana Educational Services (GES), who in turn devolves governance to its

⁷ Interviews with various officials.



education offices within regional and district levels. The entire education system is under the oversight of the MoE which provides the strategic vision, policy and stewardship for national programmes including the setting of norms and standards. Nevertheless, the GES remains a quasi-autonomous authority which largely retains control of the implementation of services at the centre.

Figure 1: Education functional assignments by level



In effect there are six tiers of responsibility for the management and administration of basic education, namely the school, circuit, district, regional, national GES level (implementation) and ministry level (policy). The areas of responsibility of the various levels are determined by the Education Act (2008) (see Appendix 1 for details). The following summary briefly outlines their key areas of structure and assignment.

School level

At the school level there are two structures of management – the School Management Committee (SMC) (at the basic level) and the School Board of Governors (BoGs) (at secondary level) and the Parent/Teacher Committee at both levels. The MMDA has the right to appoint a district assembly representative to these structures. These structures play a critical role in the development of annual School Performance Improvement Plans (SPIPs) which determine how government funds received by schools are spent and School Performance Assessment Meetings (SPAMs) whereby schools open themselves up to communities assessing their performance on a number of variables. The chairs of SMGs and BoGs are co-signatories with the head teacher of the school bank account. Challenges remain with unresolved power struggles between school management committees, boards of governors and the head teachers of schools, insufficient resourcing of these structures and a lack of understanding by communities of their role in managing schools and their resources.



Circuit level

The circuit is the second tier in the management system. The circuit supervisor falls under the district education office and is expected to supervise 20 schools in urban centres, 15 in semi-urban and ten in rural areas. They are appointed from professional teachers by the regional education directorate. They are expected to visit each school at least three times per term. Their role is to supervise the work of head teachers with a view to helping them improve their school performance and report to the District Director accordingly. Challenges facing circuit officers include poor qualifications, a lack of office space in many district offices and not all have access to office transport facilities. This hampers effective communication and accountability between schools and districts.

District directorate level

At the district level, the management of education is headed by the District Director of Education and supported by Assistant Directors in charge of specific schedules. The District Education Oversight Committee, which meets two or three times a year, headed by the District Executive of the MMDA supports the work of the district directorate. The Regional Manager of Education Units manages unit schools in collaboration with the District Directors.

The district education directorate has multiple roles that include liaison with the community, supervision of circuit officers, schools, heads, teachers in the effective management of teaching and learning in the classroom, carrying out activities to enhance the access, participation and retention of learners in the school system among others. District offices are instrumental in ensuring that capacity building is cascaded down to schools and in-service training is organised for teachers. They are also responsible for the appointment and hiring of teachers at schools. Key among these responsibilities is the development of district education operational plans (ADEOP) and performance reviews (ADPR). In most districts the offices are located in the same building as the MMDAs but the newly designated districts – approximately 30 new districts – are obliged to rent other buildings. Other challenges remain with understaffing, particularly at rural districts; poor qualifications of district officials; inadequate ICTs and weak communication channels between district and head office. These factors mitigate against effective planning and implementation of education services to schools.

Regional level

The regional directorate of education is responsible for the coordination, supervision and monitoring of the management functions of the district directorates of education and the regional education units. They essentially play a liaison role between districts and head office. However, they tend to lack sufficiently qualified staff and effective and sufficient ICTs to ensure they play their role effectively.

National level (GES headquarters)

At headquarters level, the GES is responsible for overseeing the implementation, monitoring and evaluation of education policies to ensure the effective delivery of education in the schools. It has oversight responsibility for all other levels of management. Coordination among the various units at headquarters is a critical problem. The poor communication infrastructure does not lend itself to effective communication with the different levels of management. The operations of GES management suffer from a lack of qualified professional staff for areas such as accounts, procurement and statistics. This problem is due mainly to unattractive service conditions.

Ministry of Education

At the ministerial level, the Ministry of Education is charged with setting norms and standards, formulating policy, developing sector plans, reviewing and monitoring performance, consolidating the budget from various departments and agencies under its mandate and managing



the examination system of schools. Similarly line directorates do not have their full complement of qualified staff and some GES staff have been seconded to the MoE for many years. Often the institutional boundaries between the MoE and its departments are blurred and administrative confusion arises.

2.2.2 The evolving devolution of basic education

Basic education, according to the Ghana Education Sector Plan 2010–2020 is regarded as one of the priority areas for devolution of government services and where feasible this would be completed by 2015. Hence a guiding principle of the Plan is that education planning, provision, management and delivery should be devolved to local government and institutions as far as is reasonable and effective. Prior to the Plan, basic and second cycle education was largely centrally managed with most decisions under the direct control of the MoE and implemented through the GES under the GES Act. The Plan, however, intends to shift control and responsibility to the MMDAs and to some extent the institutions themselves, especially schools, with local community oversight through school management committees in basic education and BoGs in the secondary schools.

The diagram on the following page (Figure 2), taken from the current Education Sector Plan, is not comprehensive but intends to demonstrate the intended flow of funds and responsibilities.

The Plan indicates that in the short to medium term, 2010–2013, various legislative and capacity building initiatives will take place. A hybrid arrangement involving school autonomy, devolution and deconcentration will allow a gradual transition from central to local management over a five-year period. The Plan refers to capacity building at district level, particularly in budgeting, procurement, accounts, handling the teacher payroll, physical and human resource management, data collection, data management and ICT skills. It also refers to capacity building at GES headquarters and at the regional level in coordination, facilitation, monitoring and evaluation and research and development. A further proposed programme is the establishment of new funding arrangements at district and school levels. A budget for the decentralisation transition, in particular to cover the creation and maintenance of effective district and regional systems, is also proposed.

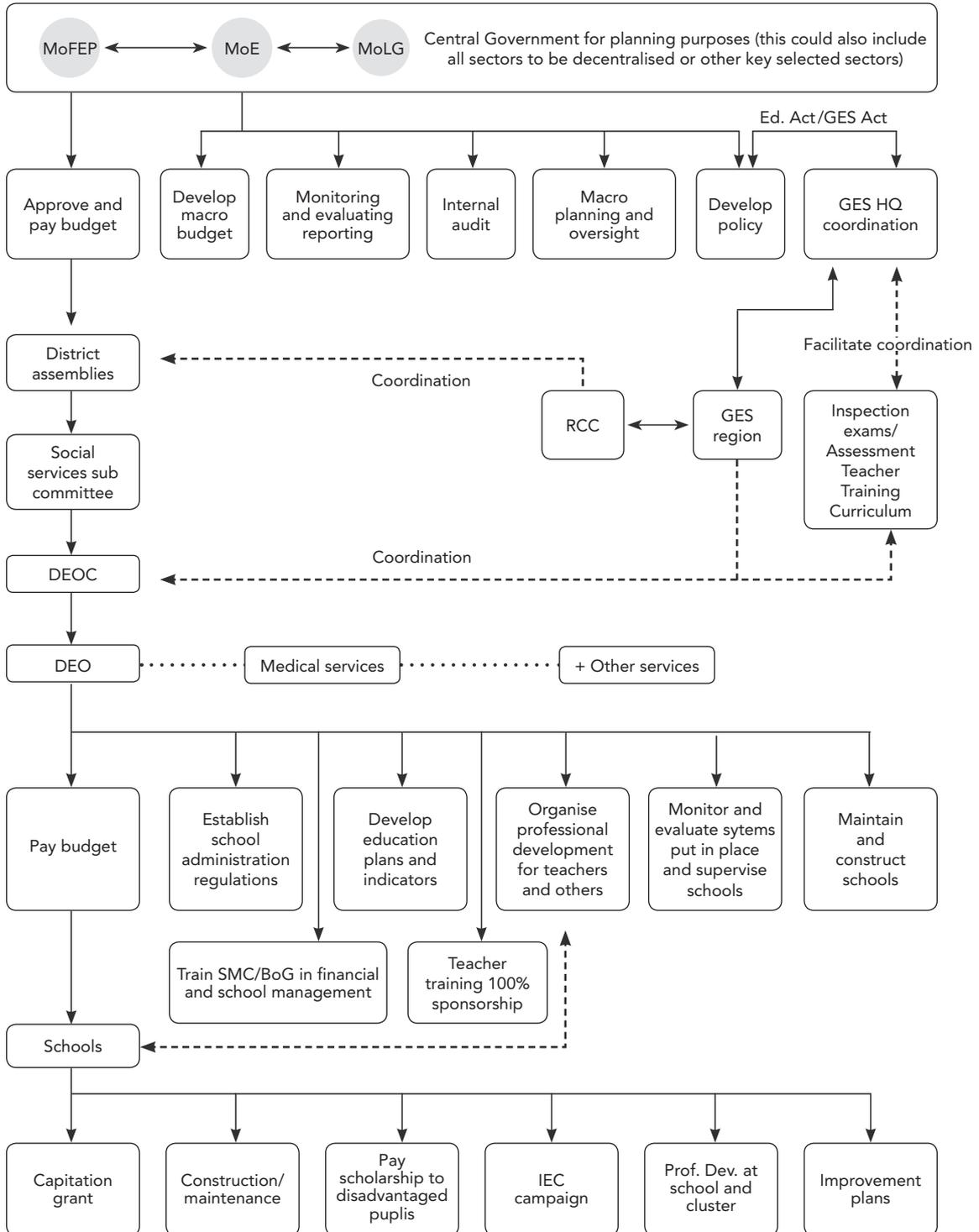
Strengths

According to the Sector Plan a number of benefits will arise from a devolved education delivery:

1. Schools, with oversight from locally appointed SMCs and BoGs will develop School Performance Improvement Programmes (SPIPs) that address their specific institutional needs. Financial resources are provided out of capitation grants supplied by Districts but managed and accounted for by SMCs and BoGs.
2. Districts, given their familiarity with local conditions, are best placed to arrange an equitable and effective distribution of teachers, especially to disadvantaged areas.
3. Accountability will be driven upwards through the system, rather than imposed from above from a single accountant general. For example, schools will account to districts who will account to the MoE and the MoFEP.
4. Financial budgeting, tracking and expenditure will be more manageable, effective, relevant and locally accountable under devolution.
5. Issues relating to quality of teaching, learning and pedagogical materials will be more responsive to knowledge of local conditions and proximity to schools.
6. Districts will be responsible for recruitment, professional development, promotion and retention of education officers and teachers.



Figure 2: Proposed pre-tertiary decentralisation flow





Challenges

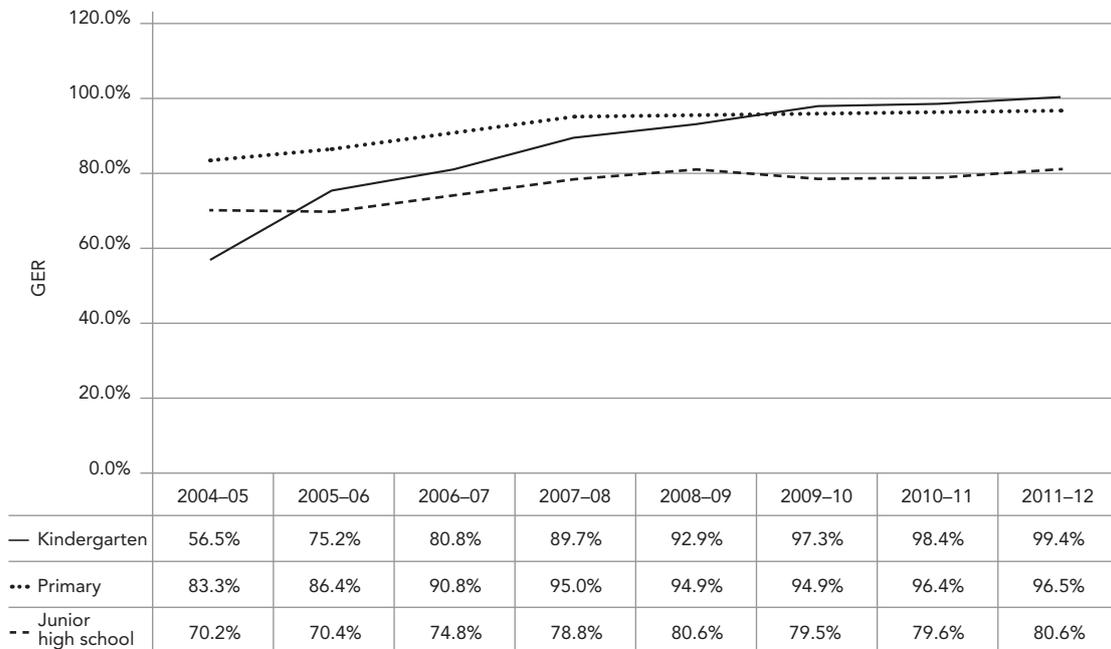
It is still not apparent whether the MoE intends to remove departments operating in districts as is proposed under the Local Government Act (1993). It is notable that the Ministry’s Education Sector Plan uses the terms devolution and deconcentration almost interchangeably with the term decentralisation. The former is defined by the plan as ‘the statutory granting of powers from central government to local governments, such as regions and districts, within mutually agreed chains of accountability’ (Government of Ghana 2010). It also talks about a ‘hybrid arrangement’ of school autonomy, district devolution and deconcentration. Deconcentration involves the geographical or spatial dispersal of powers without the granting of local autonomy. Essentially the hybrid model being implemented by the MoE/GES implies the centre continues to hold control of major decision-making affecting formal schooling, which undermines the power of district assemblies to respond appropriately to local needs. This affects effective teacher deployment, allocation of resources and the engagement of communities in basic services.

The next section looks at the basic education system so as to contextualise the institutional and financial reforms currently being implemented.

3. Performance of basic education in Ghana

Access to education and training in Ghana has been increasing exponentially in recent years with the rate of primary aged children out of school dropping by 10% between 2006 and 2009 and more and more children completing the primary cycle – 87% in 2009, an increase of 15% on 2006.

Figure 3: Gross enrolment ratio (GER) (trends in basic schools)





Secondary enrolment has also seen rapid increases, particularly among girls, with nearly 60% of children in school. At the post-secondary level, the picture is less favourable particularly among females, with 881 students enrolled per 100 000 inhabitants in 2009 – somewhat below the African average of 938 (ADEA 2012: 48). Literacy rates in Ghana are relatively high at 67%, particularly among youth, both male and female, where just over 80% are able to read and write (ADEA 2012: 41). Ghana has the highest literacy rate among countries in the ECOWAS (Economic Community of West African States) region.

Table 1 illustrates the education sector's performance during the pre-decentralisation (2002/2003) and post-decentralisation (2009/2010) periods. On all key education indicators there have been significant improvements.

Table 1: Trends in key education indicators in Ghana

	Kindergarten		Primary		JSS		SSS	
	2002/2003	2009/2010	2001/2002	2009/2010	2001/2002	2009/2010	2003/2004	2009/2010
GER	21.8	97.3	80.0	94.9	64.0	79.5	26.6	36.1
NER	19.0	63.6**	59.0	83.6	30.0	47.8		
GAR			88.0*	101.3	71.6*	86.6		39.4
NAR			24.5*	71.1	10.6*	43.8		
GPI	0.98*	0.99**	0.93*	0.96	0.88*	0.92		

Notes: JSS = junior secondary schooling; SSS = senior secondary schooling

*refers to data from 2003/2004; ** 2008/2009

Source: Calculations based on MoE (2012a)

However, further research would be needed to determine if the impact of devolution of authority and accountability of performance to local levels has effected this change or whether improvements are related to other factors. It is notable that there are strong public perceptions that concern the quality of teaching and learning in public schools as evidenced in the high rate of growth of the private schools in the sector. Currently, more than one in every five pupils in pre-primary and primary are in private education institutions – some 22% of the total enrolled pupils. The proportion is slightly lower in junior secondary where 19% of pupils are enrolled in private schools (MoE 2012a). This suggests that the government is not practising effective allocative efficiency in addressing both concerns of improving access to education as well as the quality of teaching and learning.

Despite the enormous efforts to increase access to schooling, the achievements in learning outcomes of Ghanaian school pupils have been disappointing. Less than a third of primary school children reach proficiency levels in English or in Mathematics, according to the National Education Assessment tests of 2005, 2007, 2009 and 2011.⁸ These tests were conducted on a nationally representative random sample of 3.5% of Ghana's primary schools (NEA 2007: 2). The 2011 results for primary grade 3 showed 24% of students proficient in English and 18.2% in Maths. For primary 6, the results were 35.3% proficient in English and 16.1% in Maths (improvements in both subjects compared to 2005 results).

⁸ Comparing scores across years for NEA is complex as tests are not standardised for performance. It is however indicative of trends.



Table 2: Percentage of pupils reaching minimum competency and proficiency levels on national education assessments in English and Mathematics at P3 and P6

Year	PRIMARY 3				PRIMARY 6			
	English		Mathematics		English		Mathematics	
	Min. comp	Pro-ficiency	Min. comp	Pro-ficiency	Min. comp	Pro-ficiency	Min. comp	Pro-ficiency
2005	50.6	16.4	47.2	18.6	63.9	23.6	47.2	9.8
2007	50.2	15.0	42.6	14.6	69.7	26.1	46.2	10.8
2009	57.6	20.0	61.2	25.2	76.9	35.6	61.9	13.8
2011	66.3	24.2	52.6	18.2	78.9	35.3	56.9	16.1

Source: MoE (2012b)

A national policy goal for any country is to ensure that its education services are producing graduates of excellent international comparability. This is often not the case with African countries (Sakellariou 2012⁹). Although Table 3 indicates improvements of 2007 over 2003, Ghana still ranked 47th out of 48 participating countries and lower than any of the African participating countries. Further Ghana is one of those countries where boys perform significantly better than girls.

Table 3: Mathematics and science TIMMS scores in African countries: 2003 and 2007

Countries	Mathematics		Science	
	2003	2007	2003	2007
Tunisia	410	420	404	445
Botswana	366	364	365	355
Ghana	276	309	255	303
International average	467	500	474	500

Source: World Bank (2010)

Poor learning outcomes mean large numbers of students who gain little from their time at school and are excluded from the benefits of higher levels of schooling. Poor educational quality also undermines Ghana's ability to compete internationally. Public perceptions of the poor learning outcomes associated with public school accounts for the increasing numbers of learners enrolling in private schools. The issue facing Ghana is how to promote access to education and in particular equity of access for girls, on the one hand, and retain the quality of teaching and learning which translates into increases in measurable learning outcomes on the other hand.

In sum, since the advent of devolution to the local levels, basic schooling has seen significant improvements in terms of access, participation rates and gender equity. This is due in part to the increased funding flows to public schools and districts and the abolition of school fees for public basic education. Even learning outcomes improved as a whole. However, indications are that increased access has not kept pace with improved learning outcomes, implying that there is insufficient allocative efficiencies being made in some key policy priority areas related to the quality of education services.

9 Some analysts put this improvement down to the substantial increase in private schools (36%) over the same period.



4. Institutional structure of education finance

Public education expenditure in Ghana has more than tripled in real terms from 1987 to 2011. This has meant an increase from 1.4% in 1987 to 5.74% in 2008 and plateauing at 6.3% in 2011 (ADEA 2012). Nevertheless, despite this continued upward growth, education financing remains a challenge in Ghana as there are often insufficient funds to address government's commitments to education.

4.1. Sources of funding in education

The authority to allocate public or government funding is divided among four agencies. The Ministry of Finance and Economic Planning (MoFEP) is responsible for setting the overall budget and to determine (through the Civil Service Agency) the remunerations; the Ghana Education Trust Fund (GET Fund) is responsible for investments; the Ghana Education Service (GES) is responsible for allocating recurrent expenditure and for setting teacher numbers; and the Ministry of Education is responsible for coordinating donor funds and proposing the annual education budget to the government.

A large majority of the public spending on education is channelled through the budget of the MoE. However, this budget only covers teachers' salaries, new school construction and some inputs such as textbooks. A significant portion of public resources benefitting the education sector is still channelled through the budgets of other ministries, departments and agencies of the government, among others, the Social Investment Fund and the GET Fund. Education funding is also derived from the budgets of the MoFEP and the Ministry of Local Government. Some of the resources from the 'MP Fund', allocated to Members of Parliament to promote development in their constituencies, also support school projects, scholarships and the like.

Strengths

The flow of funds for education in Ghana has continued to grow steadily as Table 4 demonstrates. Expenditure as a percentage of GDP has remained relatively constant – from a low of 5.3 to a high of 6.3% over the past four years. External (donor) funding, which contributed less than 4% of expenditure in 2011 is increasingly losing its importance to other sources such as internally generated funds and the GET Fund. The GET Fund contributions to education overall have more than doubled in the past four years and are significantly shifting their investment priorities towards basic education. In summary, Ghana is experiencing continued increasing public investment in education and the sustainability of this investment is more assured as it is becoming less reliant on donor and HIPC funds.

Challenges

By having multiple sources of funding, the MoE has some funding resilience when expected income into government coffers does not materialise as expected, and the Ministry can draw upon alternate sources of funding. This is what happened in 2012. However, because funding is fragmented among a number of sources and among an even larger number of flows of funds, as is the case in many African countries, this creates problems with budget predictability and funding flows. It also increases the transaction costs as it diverts scarce qualified human capital, time and energy to managing the various requirements of the numerous sources. This, according to the World Bank, is one of the key reasons why planned and executed budgets differ.



Table 4: Trends in education resource envelope and expenditure as a share of GDP and total public spending

Source	2008	%	2009	%	2010	%	2011	%
Government of Ghana	1 219 028 427	70	1 461 721 144	75	1 825 819 899	71	2 563 391 576	72
Donor	100 652 087	6	95 067 893	5	64 742 440	3	127 255 813	4
Internally Generated Funds	164 097 989	9	210 524 567	11	302 013 754	12	354 288 649	10
GETFund	212 541 633	12	150 636 100	8	313 283 250	12	518 486 027	15
HIPC	47 251 582	3	31 818 711	2	58 504 024	2	2 288 506	0
Total Education Expenditure	1 743 571 718	100	1 949 768 415	100	2 564 363 367	100	3 565 710 571	100
GDP	30 179 000 000		36 598 000 000	21	46 232 000 000	26	57 013 000 000	23
Total Govt Expenditure	9 538 244 209		8 756 146 694	-8	11 532 209 320	32	13 837 325 330	20
Education Exp as % of GDP	5.8%		5.3%		5.5%		6.3%	
Education Exp as % of GoG Exp.	18.3%		22.3%		22.2%		25.8%	

Source: MoE (2012b and c)

4.2 Analysis of efficiency in the education districts

Having acknowledged in the earlier section on decentralisation the dissonance between the structural governance model envisaged by Local Government Act and that of the education sector, which ultimately hinders the MMDAs from effective local planning and development, it is now necessary to review whether the hybrid model of devolution adopted by the MoE lends itself to technical and allocative efficiencies. The education sector model also highlights the importance of the district office as the key implementing agency of the sector's management and delivery of education services.

The MoE directly transfers education funds to their education offices in districts. At this stage districts are not yet 'budget agencies' (cost centres) but nevertheless make a consolidated request for funding of the education sector based on the MTEF and historical allocations. District education managers, based on local level conditions, have the power to reallocate funds within budget lines for specific programmes and activities. Budget predictability is a major obstacle for district level planning and development, and district education managers are often obliged to mobilise extra funds from donors as a stop gap to support their core education activities.

Effective resource allocations, particularly in terms of the deployment of teachers, remain a critical challenge for districts. Despite the norm of 40 pupils to a teacher in primary and 35 to a teacher in secondary, there is enormous variation in pupil-teacher ratios both within districts and across the country. Also, given the multiplicity of small schools, many are multi-aged schools or when school building has not kept abreast of demand, many operate as shift schools using the same teachers. This diminishes the equity in teaching and learning experienced by



pupils. District offices located in the metropolitan and urban areas are better resourced in terms of staff and equipment than those in rural or newly designated districts, putting pupils in these districts at a disadvantage.

A key challenge facing effective decentralisation and associated institutional reform is the implementation of systems and procedures by competent administrators at the district level. In 2006 a system-wide district management system was designed and all district managers, officials, auditors and associated personnel were trained on the management of resources (textbooks, stores, allocation of teachers), information and monitoring and evaluation. More recently, there has been a significant roll-out of training to equip district educational planners and managers in results-based management and procedures on how to build and use a performance measurement framework based on the annual district operational plan and review (GES 2012). Since 2006, districts have increasingly taken on more responsibility as systems, staff and organisational infrastructure have improved.

Despite the devolved structures of coordination and service delivery at the district level, some centralised allocation systems remain. For example, staff are still paid through a centralised treasury system, while budgets for administration are allocated through a local treasury system; consequently, districts have little scope for making savings on staff to reallocate to other items. This process directly undermines district ownership and flexibility in planning and implementation. In sum, there are seemingly major challenges with allocative and technical efficiencies in the districts, but as capacity and proposed organisational infrastructure grows some of these challenges will be addressed.

4.3 Use of funds at district level

A key factor behind the improved access to education services in Ghana has been the reduction of costs of schooling to parents through the introduction of the capitation grant in 2005/2006 and through various education reforms, including the school feeding programme, girls education programmes and targeting deprived regions with additional resources, programmes for school infrastructure, textbooks and uniforms as well as supplements for teachers and a high profile annual award for the best performing teachers. The main mechanism of financial support to schools is the capitation grant system introduced by government to stop schools charging fees so as to enhance the likelihood that free universal basic education was available to all appropriately aged school children. The grant was initially limited to 53 deprived districts in the 2004/2005 academic year and then rolled out nationwide the following year. The allocation of the capitation grant at the basic schools is determined by enrolment levels – a value per head count. The grant value, set to reflect average public primary fee levels, is currently GHc 4.50 per head. The first tranche of the grant is expected to be paid out before up-to-date enrolment figures for the school year are collected. This tranche is based on the school's enrolment in the previous year, increased by 6%. Any variation in actual enrolment is then adjusted for in the second and third tranche of funding, due in the second and third term respectively. Transfer of the funds is dependent on the school having a functional bank account managed by the co-signatories of the school head and the chair of the SMC. It is also dependent on the school having submitted a School Performance Improvement Plan (SPIP) which has been developed consultatively with the SMC and parents.

The grant represents the bulk of disposable income for the school and depending on the objectives of the SPIP, it can be spent on additional materials and assets that will improve the performance of the school in teaching and learning. Schools continue to receive textbooks, stationary and sports equipment from the district education office. The District Assembly covers the maintenance of the buildings, school feeding and scholarships for needy children. The grant includes a contribution towards sports and cultural activities at the district, regional



and national levels, which in some instances may be deducted before the grant funds are transferred. The mechanism, however, aims to increase transparency in financial transactions in schools and allow appropriate decision-making that addresses the needs of the school.

Strengths

The capitation grant increased enrolment by 17% upon its introduction to schools, indicating that previously disadvantaged learners could now access basic education. The grant has empowered schools both financially and politically – financially, in releasing cash inputs into the economies of local communities, and politically in terms of strengthening communities' participation in school management and resource allocations. The submission of the SPIP requires that there is community participation in the decisions. Many schools have gained considerable autonomy, particularly where the SMCs are well resourced. The financial management skills of school heads and their management committees have continued to grow as the system becomes institutionalised.

Administratively, it has also improved the financial information systems between the GES financial controller's office, who manages the process of budget requests and transfers, and that of the district auditors, who verify the school enrolment figures. The GES has regular comprehensive enrolment statistics on basic schools. Since 2006, the GES has embarked on considerable capacity building on the systems of delivery and monitoring for all district personnel to equip them with the knowledge and skills to implement the system.

Challenges

A key challenge has been the disbursements of the grants, with delays of up to four months and incomplete transfers of the full funds. Government is struggling to meet its financial commitments. As enrolments have increased in the last decade, the gap between the planned and executed payroll has widened from about 10% to over 35% (World Bank 2010). In the 2012/2013 school year, some districts reported only receiving their first tranche in December, three or more months after the start of the school year. In the 2011/2012 school year some districts reported only receiving one of the expected three tranches of the grant. This erratic flow of funds damages the planning potential of schools and places the onus on the community to meet the funding gap in order to ensure effective teaching and learning.

A further challenge is the incentive for school heads to overestimate the enrolment in their schools. According to the GES budget office, enrolment for school capitation grants may vary as much as 15% more than the enrolment statistics submitted on the annual school census surveys.¹⁰

Despite the intention of the grant to awaken community engagement, many communities are ill-equipped to fully participate in the SPIP process and hold schools accountable for their performance. This is particularly the case in rural under-resourced communities in the northern regions. Communities are also unaware of the importance of their participation.

Monitoring of the management of the capitation grant has its challenges of under-qualified personnel at the circuit and district office with inadequate access to transport facilities. Often, school heads have not had sufficient training in the management of the funds or in how to bridge funding gaps while the grant transfers are being delayed. This impacts on learners, in particular those who cannot afford to purchase essential materials that would have been covered under the grant.

¹⁰ Interview with GES budget office.



The increase in enrolments generated by the introduction of the grant, while desirable, has however, been followed by a decline in education quality as the provision of additional teachers, facilities and logistics lagged behind the capitation grant. Currently, as a result of the underfunding of basic schools, about 3 900 schools are organised under trees, 4 000 in sheds, about 16 000 schools are without toilets and while 800 000 school children are out of school.¹¹ Additionally the existing 8 557 junior high schools cannot absorb the primary 6 pupils from 14 360 primary schools. This growth is visible particularly at the secondary school level where the limited public provision of schools has created a major bottleneck for pupils wanting to transition to higher levels. As a result of growing public dismay over the decline in the quality of schooling, there has been an exponential growth of private sector schooling, reaching 36% of provision in 2010/2011.

5. Monitoring and evaluation

Technical and allocative efficiencies are achieved by effective monitoring and evaluation systems. Monitoring and evaluation is an essential element of the results-based management approach and hence it is a critical component of the Ministry's Education Sector Plan. The Ministry states that its intention is to enhance accountability, improve efficiency (provide value for money), reduce wastage and assist operational decision-making, budget preparation and future policy direction. It plans to focus on the elimination of inequitable subsidies, the reduction of non-productive staff in district and regional offices – a 60% target is expected – a reduction in absenteeism and an increase in effective staff utilisation; effective reporting on the use of financial and other resources; application of efficiency-related norms within the MoE and its educational institutions and enforcement of mechanisms that ensure systemic compliance among others.

Monitoring and evaluation are part of the budget and planning cycle and are underpinned by the Ministry's financial management and statistical management information systems. The effectiveness of these systems impact on the quality and effectiveness of education delivery. Effective information systems are the cornerstone of accountability.

5.1 The financial management information system

In the 2011 financial year, the MoFEP, as part of its reform of its financial management services, embarked on a number of reforms, which include the introduction of programme-based budgeting using an integrated financial management information system, known as the GIFMIS. This system, when finally fully operational will allow sector ministries, for the first time, to assess expenditure activities against their budgets on a monthly basis.

Challenges are associated with the implementation of this new system. The 2012 national budget was prepared using the new government finance statistics that are compliant with the Chart of Accounts and the existing budget preparation system. Despite the roll-out of considerable training, substantial problems remain with the system as the MoE and GES experienced severe and erratic Treasury funding flows in 2012.

Network stability is a challenge as it affects the functionality of the GIFMIS, which is totally reliant on network connectivity. Currently only central and regional offices are connected electronically to the GIFMIS. Part of the reason for the slow and incomplete flows of funds to MoE/GES is that under the Chart of Accounts, budget releases are done at the sub-sub item level. This is useful for the financial management of district and programme budgets, but the

¹¹ Mr Kofi Asare of the Ghana National Education Campaign Coalition (GNECC), April 2012, One Goal Global Action Week.



process is lengthy and cumbersome. It was reported that in some instances there are seven templates for the capturing of the same data.¹²

Given the capacity and system flaws, as late as April 2012 various procedural adjustments have needed to be made to address the lack of compliance across sector ministries (GIFMIS News 2012). Currently, all expense activity initiation and the generation of budget releases require the Ministry to use both the GIFMIS ledger system and the existing software for the general ledger for budget implementation. Concerns are raised about the capacity of the staff both at the MoFEP and GES to correctly comply with the system. Reportedly there is confusion between old and new budget codes. Additionally, once items are inputted into the GIFMIS, there is no flexibility to change allocations should a new expense arise once the data is submitted.¹³

At present in the MoE/GES there is no expenditure reporting system for the GIFMIS. Nevertheless, the GES is piloting its own district level expenditure reporting system in 2014, which will be the main mechanism for monitoring the external donor expenditures from GPEG and DFID sources. The identified districts are those newly designated 'deprived districts' selected for their high poverty levels, poor education outcomes and facilities. Additionally, the GES's budget office has its own resource allocation model for non-salary expenditures at the district level. This data-dependent model, which relies on EMIS, poverty and national census statistics, has its limitations as such data is only available for 134 of the 212 districts because of new demarcations and divisions of districts.¹⁴

5.2 Education management information system

Accurate, timely and comprehensive education statistics underpin the efficient management of education delivery and the achievement of results in all the key areas of education performance. As decentralised management and decision-making becomes a reality, the demand for access to more relevant, reliable, unambiguous and timely data at all levels, principally the districts, is increasing. However, this remains a critical challenge for Ghana.

In 2011, the Ministry was not able to provide performance data for the single most data-driven event, the Multi-Donor Budget Support, for a second year running. While data collection is critical to decision-making, often the singular driving factor is satisfaction of the Performance Assessment Framework (PAF). There are systematic, institutional and capacity issues that factor into the inability to perform this critical task, which provides a release of a large amount of donor funding.

A lot of money, time and other resources have been invested in efforts to improve data quality, to computerise many administrative and management functions, to build an education management information system (EMIS) and to encourage data-driven decision-making over the past 15 years. The results of these efforts are mixed. Years of effort and considerable investment in the development of a comprehensive EMIS have been slower than anticipated. The current design is based on the past and there is little coordination of operations and a limited use of data and information. Further, while some operations have been computerised, many continue to be maintained manually, there has been no focused effort at development of a communications strategy' (Unpublished USAID Workshop Report March 2011).

¹² Interviews with GES budget office.

¹³ Interview with MoFEP and GES budget office.

¹⁴ Interviews with GES budget office.



According to this USAID report, there are few incentives to support the current EMIS system. Head teachers feel they derive no benefit from completing surveys and districts view the work largely as an administrative task. The EMIS tends to be supply driven and used for annual synoptic analysis by the Ministry's planning, budgeting, monitoring and evaluation unit to underpin the budget applications to the MoFEP.

Over the past year, development partners have proposed various data management and communication strengthening activities to assist the Ministry towards more competent, efficient and effective use of resources. These initiatives, which include the school report card – information for schools, and district level indicator performance reports, have yet to become fully functional. The functionality of the EMIS – which is structurally split across the head unit, located in the Ministry and its implementation team based in each district – is also hindered by budget unpredictability. Budget delays have seen the Ministry census survey for 2012/2013 cycle delayed by two months.¹⁵

In summary, currently the EMIS relies too heavily on the provision of historical synoptic data, which are useful for post-hoc evaluation of policy implementation and for supporting the development of sector plans, even at the district level, but not for operational district or institutional management of transactional activities in real time. For the effective decentralisation of education management, this needs to become a goal.

6. A summary of the main findings

The main findings include the fact that Ghana has a unique system of decentralisation in its education sector which it is not aligned to its other national ministries and departments. This may mean that the envisaged role of local governance structures addressing local development needs are not fully realised. It may also reflect a slower, more piloted approach as the Ministry cautiously approaches decentralisation. Key findings also indicate that despite the growing investment by government in the education sector, learning outcomes are below par. The institutional structure for education management is fairly complex and this in turn impacts on planning capabilities and ultimately on the technical and allocative efficiencies of funds. The inadequate functionality of the GIFMIS and EMIS also hinder effective planning at all levels. Resource allocations are seen by some sources not to sufficiently address poverty and deprivation. These challenges are compounded by the inadequate capacities of personnel at the centre and associated structures and institutions to implement planned policy.

6.1 A hybrid model

Ghana has largely deconcentrated the governance of its education system and not decentralised it. Real power has not been transferred to its district offices but schools have gained relative autonomy. The MoE is one of the three sector ministries that is not subject to the authority of the Ministry of Local Government in terms of finance and sector planning at the district level. It runs a parallel structure that has devolved some powers to its district education managers, who currently nominally report to the MMDA, the local government structure. Within the Ministry itself, the implementation of education service delivery is sub-contracted to the GES, who manage schools, and district and regional education offices. Schools, however, have obtained, through the capitation grant system, increasing autonomy and this has reshaped institutional powers and structures. The SMCs have transformed the power dynamics in schools, potentially opening them up for greater public participation in the decision-making of how schools perform.

¹⁵ Interview with MoE EMIS September 2012.



The advantage of this unique deconcentration is that there is tight control of education policy implementation by the centre, in particular in terms of curriculum standards and school management. A further advantage is that by being so closely connected to the centre, the GES headquarters, budget releases are likely to be more consistent than if they were being released through the MMDAs, who experience more ad hoc budget flows. Fiscal discipline is a challenge in the public sector, but the GES is perceived as having a higher level of fiscal control than the more decentralised sector ministries.

A key disadvantage is that with the disjuncture of authority of MMDAs over district education management there is a loss of local accountability and synergies in planning for district development. A further disadvantage is that resource allocations by education may not relate directly to local needs and priorities. With the devolved structure, district education managers are less politically accountable for public expenditure outcomes as they are not part of the district assembly political processes. This may also limit the credibility of district level budgetary decision-making in drawing up education district operational plans. Funds and resources to local level flow through a variety of channels, limiting the capacity of agencies to pursue a coherent spending strategy.

Within the *deconcentrated* education system, districts have gained recognition for their role in local level planning and the determination of local priorities for education expenditure. However there is evidence that capacity at district level remains generally weak, which undermines the planning and budgeting process. The benefits of decentralisation may be reduced when insufficient investment is made to build the capacity to manage complex planning and budgeting processes.

A recent World Bank report (2010) noted that there are too many vertical levels in the education system structure which tend to 'blur' responsibility and hinder efficiency. The MoE represents the sector in strategic dialogue (with other sector ministries, the MoFEP and development partners) whereas the GES is responsible for service delivery including the deployment of teachers, allocation of textbooks and the supervision of schools and teachers. The GES has no mandate to manage the payroll. It does not have effective tools to assure that teachers who are assigned to one school or even to one district take the assignments or remain there.

6.2 Budget predictability and flow

There are significant delays in several education funding flows, particularly for the service component of the budget, due to various systemic and capacity-related factors. There is inadequate capacity at the district level to account and report in a timely manner for the use of funds. Moreover, these problems are worsened by the multiple funding flows, planning systems, accounting procedures, reporting systems, auditing requirements and bank accounts. With the exception of salaries, fund flow is complex and often leads to fragmented and unpredictable planning and budgeting. This has a spill-over effect on service delivery to institutions/schools, which have to face delays in funding for operations and maintenance, particularly at the beginning of the financial year.

Nevertheless, school capitation grants are supposed to address some of these problems and have improved the funding for operations of most of the schools and districts. Additionally, given the multiplicity of funding sources, and despite severe strains on the Treasury to pay salary arrears as the public service implements a single-spine civil service salary structure, government has managed to ensure that key funding commitments to schools are met, such as capitation grants and examination and senior secondary school subsidies. Further, the GET Fund and donor sources have been used to meet other non-salary operational needs of the sector ensuring a minimum of funding flow.



6.3 Resource allocations

While the resources the Ghana government allocates to education are impressive, some analysts argue that they are not distributed equitably, targeted according to need or used efficiently. Considerable work still has to be done in terms of equitably distributing teacher provision to schools and ensuring that all teachers are well qualified. Pupil-teacher ratios can vary as much as 20% in a single district and the differences among regions, particularly the rural north and the urban coastal south, are even more stark.

A significant argument made by the World Bank in a recent paper (2010) is that primary children in the deprived districts whose schools, technically speaking, should receive progressive targeted funds, ultimately receive less funding than children in other districts because of the complexity of the system of resource allocations in the education system. The proportion of junior high school students suffering from under-spending in the northern region is even higher, reaching 83% of the total number of students in the region. This per-child expenditure allocation is calculated from all resources (including teacher salaries dependent on their qualifications per school) divided by the number of children in that school. As monitoring and evaluation is weak at all levels of the education system, there is little understanding as to which inputs and which methods have the most impact on learning outcomes. International research points to the importance of quality teaching and learning time.

A growing challenge is improving the quality of crowded schools in poor urban areas that are typically discriminated against by indicators that track poverty by rurality, population density and facilities. Resource allocation needs to address diverse social and economic conditions of education. Given the already high level of public expenditure in education, government will have to focus on better management of resources if it wants to achieve more quality education with higher learning outcomes.

6.4 Human resource capacity

The human resource capacity of African states is often very low, particularly in financial governance. Often there is a growing mismatch between proposed reforms and the availability of the skills they require. A two-fold approach often adopted is to ensure that the proposed reforms are not unduly complex and that there is a high investment in capacity building of the appropriate skills set. A critical step is to ensure a graduated balance between upstream and downstream reform developments to ensure that progress is achieved equally across the system.

6.5 Conclusion

Ghana as a case study on the decentralisation of education and the institutional reform of basic education can offer some generic lessons for other countries, but often these lessons have to be contextualised and made operational through policy learning. Even the buy-in from many African countries that the decentralisation of governance is a necessary public good is not one that should pass by without critical reflection. The fragility of funding flows, the institutional culture in the public sector which often relies on patronage rather than performance or accountability, the unevenness of human and natural resources within a country all affect how the dynamics of decentralisation play out in delivering basic services to the public. Using the technist lens of 'technical and allocative efficiencies' in evaluating the pros and cons of different systems and their alignments may miss critical issues outside of these.

Nevertheless, Ghana provides some interesting lessons, given its rising status as one of the fastest growing economies in Africa, a low-middle income country having recently left the heavily indebted classification, and its continued belief in investing highly in the education sector.



7. Key questions for discussion

1. What value does the education sector obtain from its current hybrid form of deconcentration and devolution? Would it be more effective to follow a more decentralised model?
2. Would you advise the Ministry of Education to rapidly decentralise its functions to the management of district assemblies? What, if any, are the implications for schools?
3. What would you suggest are the requirements to ensure greater technical and allocative efficiencies in achieving education objectives at the district level?
4. What are your conclusions about the cost-effectiveness of decentralised governance?
What recommendations would you make to ensure greater value for money?
5. How could Ghana improve learning outcomes without substantially increasing its budget allocations to education?
6. What evidence did you gain from the Ghanaian case study on the value of information management systems? What recommendations would you make to strengthen this?
7. What can other countries learn from the Ghanaian case and what are the differences in context which need to be accommodated?



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Appendix 1

Act 778 Education Act, 2008: *Decentralised Education Service*

Regional education directorates

21. (1) There shall be established a regional education directorate in each Region.
- (2) The regional education directorate shall
 - (a) co-ordinate the activities of the district directorates in the region;
 - (b) co-ordinate regional sports and cultural activities in schools in collaboration with the appropriate institutions and authorities;
 - (c) exercise jurisdiction in matters of discipline over personnel at the regional directorate; and
 - (d) as much as possible, work in collaboration with the Regional Co-ordinating Council.

District education directorates

22. (1) The District Assembly shall, for its area of authority and as far as its functions extend, contribute to the total development of the community by ensuring that efficient education throughout the basic, second cycle and functional literacy education levels including non-formal education is available to meet the needs of the population of its area.
- (2) The District Assembly shall, in the prescribed manner, and with financial assistance provided by the Government:
 - (a) build, equip and maintain public basic schools in the district,
 - (b) establish public schools that are in the opinion of the district director of education required in the district in consultation with the district chief executive, and
 - (c) perform any other functions conferred on the district education oversight committee by this Act.
- (3) The District Assembly shall establish a district education directorate.
- (4) The district 'education directorate in consultation with the appropriate religious educational units are responsible for the efficient delivery of educational services to meet the peculiar needs of the areas within the district and in accordance with the educational policy and directives as determined by the Minister.
- (5) The preparation, administration and control of budgetary allocations of the district directorate of education is the responsibility of the District Assembly.
- (6) The District Assembly shall appoint a district education oversight committee consisting of:
 - (a) the district chief executive as the chairman, or in the absence of the district chief executive, the chairman of the subcommittee responsible for education shall preside at the meetings of the oversight committee;
 - (b) the chairman of the subcommittee responsible for education;
 - (c) the district director of education, who shall also be the secretary of the oversight committee;



- (d) the district director of health;
- (e) the district social welfare officer;
- (f) one representative of the District Assembly, who is a woman;
- (g) one representative of the traditional rulers in the district; and
- (h) one representative each of the religious bodies.

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