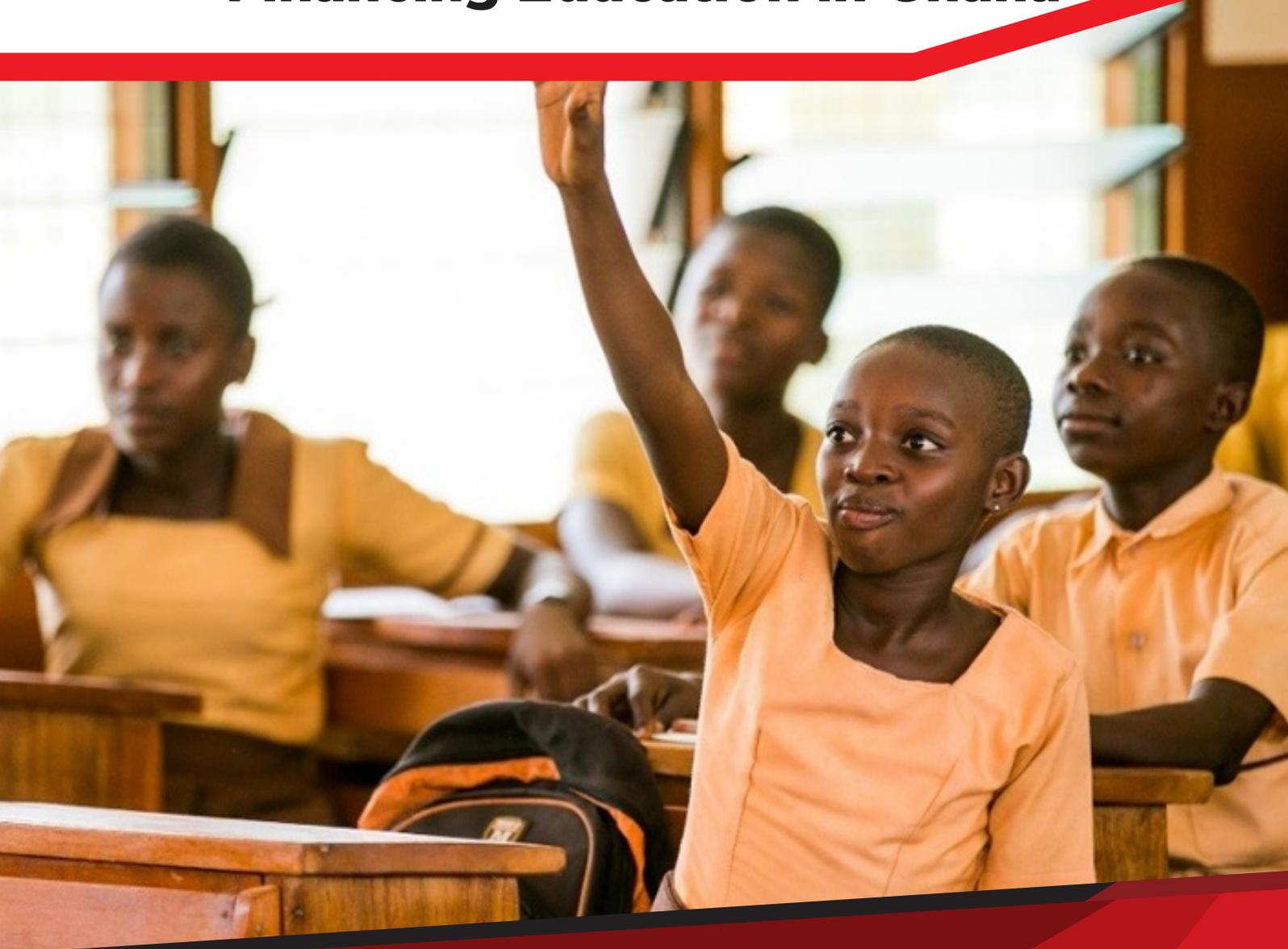


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Financing Education in Ghana



**How Progressive Taxation can Increase
Government's Spending on Public Basic Schools
and Reverse Education Privatisation**





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**How Progressive Taxation can Increase
Government's Spending on Public Basic Schools
and Reverse Education Privatisation**

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Abbreviations & Acronyms

ACHPR	African Charter on Human and People's Rights
ACRE	Action for Children's Rights in Education
ACRWC	African Charter on the Rights and Welfare of the Child
AU	African Union
AYC	African Youth Charter
BECE	Basic Education Certificate Examination
CADE	Convention Against Discrimination in Education
CEDAW	Convention on the Elimination of All forms of Discrimination Against Women
CEPS	Customs Excise and Preventive Service
CERD	Committee on the Elimination of Racial Discrimination
CRC	Convention on the Right of the Child
CRT	Criteria Reference Test
CSO	Civil Society Organisations
CTVE	Convention on Technical Vocational Education
DFID	Department for International Development
ECA	Economic Commission for Africa
ECOWAS	Economic Community of West African States
EFA	Education For All
EMIS	Education Management Information System
ESP	Education Strategic Plan
ESPR	Education Sector Performance Report
FCUBE	Free Compulsory Universal Basic Education
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GES	Ghana Education Service
GFI	Global Finance Initiative
GI-ESCR	Global Initiative on Economic Social and Cultural Rights
GLSS	Ghana Living Standard Survey
GNECC	Ghana National Education Campaign Coalition
GPE	Global Partnership for Education
HLP	High Level Panel
ICCPR	International Convention on Civil and Political Rights
ICT	Information and Communication Technology
ICESCR	International Covenant on Economic, Social and Cultural Rights
IESCR	International Economic Social and Cultural Rights
ILO	International Labour Organisation
IRS	Internal Revenue Service

ISODEC	Integrated Social Development Centre
JHS	Junior High School
LCPS	Low Cost Private Schools
LFPS	Low Fee Private Schools
MDG	Millennium Development Goals
MESW	Ministry of Employment and Social Welfare
MOE	Ministry of Education
MSLC	Middle School Leaving Certificate
NEP	National Education Policy
NERP	National Education Reform Policy
NGO	Non-Governmental Organisation
NSPS	National Social Protection Strategy
NVTI	National Vocational and Technical Institute
OVC	Orphan and Vulnerable Children
PERI	Privatisation in Education Rights Initiative
PPP	Public Private Partnership
PRS	Promoting Rights in Schools
PTA	Parent Teacher Association
PTR	Pupil-Teacher-Ratio
RTE	Right to Education
SDG	Sustainable Development Goals
SHS	Senior High School
SMC	School Management Committee
SPSS	Statistical Package for Social Sciences
SSS	Senior Secondary School
TJN-A	Tax Justice Network-Africa
UDHR	Universal Declaration of Human Rights
UK	United Kingdom
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's Fund
VAT	Value Added Tax
WAEC	West African Examination Council
WASH	Water, Sanitation and Hygiene
WEF	World Economic Forum

PART ONE

Executive Summary

This report examines critical issues in education financing and the right to education in Ghana. To fully achieve the fundamental right to education, as enshrined in Ghana's constitution and advocated by the United Nations Economic, Social and Cultural Rights (ESCR), the commitments of government to education financing must address the increasing demand for education and the right to education. This report, therefore, outlines the problems of education in Ghana, relevant laws and policies while analysing local and national priorities in education financing. Ultimately, it purports to make the recommendations necessary for the attainment of a better and fairer financing for free quality public education for all in Ghana.

Various education sector reforms, policies, laws and international covenants have been initiated, signed and ratified by the Government of Ghana. These include the Free Compulsory Universal Basic Education (FCUBE) Policy; the existence of a constitutional provision that guarantees this *free compulsory universal basic education* and the right of children to education. Others include the ratification of the International Covenant on Economic, Social and Cultural Rights (ICESCR), the Convention of the Rights of the Child (CRC) and many other international and national instruments passed to guide the achievement of this goal. Particularly, the ICESCR mandates the State to adopt a plan of action to secure free compulsory primary education, as expressed in articles 13 and 14 of the Covenant.

However, the FCUBE Policy has failed in providing free and universal primary education, as provided by law. The statistical evidence in this report shows that Ghana is still behind in providing free and universal quality basic public schools. Over the years, the household cost of education has consistently attracted some debate. In 2016, this study reported an average household cost of



A beneficiary of a free bicycle provided by ActionAid Ghana to help girls in rural communities

Ghc1415.02 (\$294.80) per year for public schools in the Ga East, West and La Nkwantanang Municipalities. In 2017, the average annual household cost per child in basic schools in the Ga South Municipality was Ghc 966.84 (\$201.43)

In Ga South Municipal, it was observed that about two-thirds (2/3) of basic education is provided through private schools, with many children interviewed not being in school because of their inability to pay indirect fees. At a validation meeting to confirm the existence of these extra-charges, a headteacher revealed that, *“it is not we the headteachers who like charge extra fees. These directives on exam fees come from the Municipal Education Directorate.”* The decline in the number of public schools is due to a lack of investments, with a very slow rate of increase in the last 17 years (2001-2018), in comparison to the rapid growth of the private sector. In the light of these disparities, the Government seems to have abdicated its responsibility to fulfil the right of all children to education.

This is a violation of the right to education. No child should be excluded from basic education because of his or her inability to pay fees, according to the FCUBE policy.

In addition, many respondents derided the effectiveness of the free compulsory education policy, that, it is not working for them (see box 6,7&8). The report posits that the right to education of many children in many communities is being curtailed by extra indirect fees, and the lack of basic school amenities such as furniture and text books. The estimated average cost of Ghc 966.84 (\$201.43) annually for basic schools in the Ga South Municipality exceeds the average annual income (Ghc 1,000-5,000), for a significant number of the people in the Municipality. Parents must pay before their children can have access to education despite the existence of the FCUBE policy. Parents still pay extra expenses such as PTA fees, exam fees per term, which many of them cannot afford. In many cases, this hinders many children from enjoying their right to basic education.

The Government's funding for education, as a percentage of total expenditure, is generally commendable. In 2015, the allocation to education was 20.5% of total Government expenditure, in line with the Global Partnership for Education benchmark of at least having 20% of total Government expenditure allocation for education. While Government's commitment to the growth of the education sector is commendable, there are huge funding gaps in basic education, resulting in deplorable conditions in basic schools.

While there have been many government interventions to improve the quality of public basic education, there appears to be a trend that promotes private schools in basic education in Ghana. There are indications of an increasing preference for commercial private schools at the basic level. The increasing pace of privatisation of basic education in Ghana is reflected in the education sector statistics between 2001 and 2018. Private education has grown from a rate of three (3) times in 2001 to almost eight (8) times more over public schools in 2018¹. This trend, in addition to the inadequate support for basic public education, is also widening the inequality gap, as attested by the UN Rapporteur on extreme

¹ Education Management Information System (EMIS) data, Ghana Education Service (2001-2018)

poverty in May 2018. This is because richer children get better access to quality education based on their purchasing power compared to the poor. The assumption that parents will go any lengths to finance the education of their children, even if they cannot afford it, is flawed.

The report also examined the local context by comparing data and outcomes from the rest of the country to specific localities. It analysed disaggregated information on costs associated to public and private education, budget tracking, school deficiencies and improvement plans etc.

Fifty-one (51) out of 336 children (about 15.2%) in the respondent's households of Ga South Municipality were out of school, usually due to financial difficulties. This seems to confirm a high dropout rate considering the very low Gross Enrolment Rate (GER) at the basic level in the Municipality, which is worse at the senior high school. The Ga South Municipal Assembly of the Greater Accra region achieved 63.6 GER at the primary level compared with the national average of 83.8% from 2011 to 2018.

Although poor parents value education and want the best for their wards, rich parents can navigate the inequalities inherent in the public and private school system to their advantage, normally choosing private schools at the basic level. At the senior high level, they prefer public schools because they are more endowed and known for quality education delivery and better outcomes. Public schools should improve their quality standards so that families are not compelled to resort to private education.

Gender discrimination did not feature as a major problem for many parents in the communities interviewed. However, it was found that girls enjoyed equal opportunities as boys only when their families can afford it. This means that girls lose out when it comes to making a choice with scarce resources. Particularly in large households, fees were noted as a hindrance to most families in accessing education, and this affects the female child more when family resources are limited.

The report also examined national data on education financing and outcomes. It assessed education financing possibilities through domestic resource mobilisation by curbing harmful tax incentives and promoting progressive taxation. The tax system and other indicators such as the national budget, Tax-to-GDP ratios, tax incentives, etc were examined to explore the possibility of mobilising tax revenue to provide extra financing for education. Taxation is observed as a potential area to increase government funding for education. The reports examined potential losses and estimates that Ghana loses about 5% of its GDP to tax incentives, according to the World Bank's 2017 economic performance review report on Ghana. This would amount to about \$2.1 billion in 2018.

Similarly, the Chamber of Bulk Oil Distributors (CBOD) reported that revenue losses in taxes and regulatory margins from smuggling and export dumping of oil and oil products amounted to about Ghc1.4bn in 2017 (\$297.8m) ActionAid Ghana's tax incentive report also estimated that about \$1.2 billion is lost each year to tax incentives. If this revenue was collected, the report estimates that only 20% could fund more than 600,000 extra places for children in schools or feed 6 million children annually, or employ

extra 92,000 teachers.² It could offer extra school places for the 319,000 children estimated to be out-of-school each year, pay for 10,000 extra teachers and free school meals for 557,892 children each year³.

However, with the increasing shift to private provision of basic education, the government's budget for education is projected to decline⁴. The ICESCR enjoins Governments to take steps to ensure a progressively free compulsory primary education for all. The Government also needs to demonstrate that it is dedicating the maximum available resources to meet the core obligation to provide free and compulsory primary education (CESCR GC11 and GC13; UNESCO, 2008).

The report recommends that:

1. *The Government must advance the Right to Free and Compulsory Universal Education captured in Ghana's 1992 Constitution. If Government curbs generous tax incentives, tax evasion and avoidance, there will be enough funding to provide a public basic education completely free and of good quality for all children in Ghana. District Assemblies should be motivated to support children of parents who cannot afford the cost of basic education. This means fiscal decentralisation must be promoted to all District, Municipal and Metropolitan Assemblies.*
2. *School heads and management in the District must confront the issue of extra fees and its impact on school attendance and present a report to the Municipal Directorate of Education to abolish extra and indirect fees in their schools.*
3. *The Government is enjoined by the 1992 constitution and under the ICESCR to create an enabling environment for education. Parents and Teacher Associations, School Management Committees and related bodies should be empowered to report deficiencies in school management, and be provided with the necessary resources to promote quality education and a convenient learning environment in schools.*
4. *The increasing role of private providers of basic education is linked to the government abdicating its public role and responsibility. This is exacerbating social exclusion and economic discrimination because good quality private schools are extremely expensive in Ghana and only high and few middle-income earners can afford to send their children to such schools. Government must increase funding to public basic schools so as to provide adequate options for all children.*
5. *Awareness and sensitisation workshops must be regularly undertaken to help eliminate all forms of violence in schools. More female teachers should be employed in schools, especially where there is gender imbalance in teacher recruitment. Girls' clubs should be promoted so that girls*

²Spooner, S. (2015, September 25). Court orders Kenyan teachers to end strike - are Africa's educators greedy or damned? Here are the numbers. *The Mail & Guardian Africa*. Retrieved from <http://mgafrica.com/article/2015-09-21-teacher-salary-africa>.

³ <http://www.actionaid.org/publications/tax-privatisation-and-right-education-influencing-education-financing-and-tax-policy-tr>

⁴ Global Partnership for Education

can discuss these issues and become more empowered. As such, pupils must be encouraged to identify and denounce abuses or violations of their rights in schools.

- 6. Education must be relevant and responsive to the changing needs of society. This requires regular reviews of the school curriculum. School facilities should be designed to meet the needs of all children, including children with special needs or disability and implement to the letter, the Disability Act (715) to ensure that disabled children are not unduly discriminated against.*
- 7. Student leadership systems must be strengthened and extra school curricular activities used as avenues to encourage student's participation in the governance of schools. This can help bridge the gap in teacher-student relationship and participatory decision making in schools.*
- 8. Civil Society and NGO groups should help to strengthen the voices of school management authorities and parents through an impartial media to play a critical role in dissecting bad and good policies in the education sector.*
- 9. Pupil/Student-to-teacher ratios, desk-to-pupil/student ratios, textbook-to-pupil/student ratios must all be improved in the education system to enhance quality learning in schools.*
- 10. A regular national education expenditure tracking survey must be conducted by the Ghana Statistical Service to help monitor actual expenditure per capital and the extent of reach of resources to targeted beneficiaries.*
- 11. The Ghana Education Service must consider reducing the number of out-of-classroom teachers to increase their availability and contact hours and minimise absenteeism in the basic education sector.*



1.0

Introduction and Background

Education financing is a major problem the world over. Ghana embraced formal education since the colonial era in the 1800s but has struggled over the years to see through this visionary aspiration for all its citizens. Majority of Ghanaians are still poor, with 24.3% living in absolute poverty and 8.4% being extremely poor⁵. The Ghana poverty map indicates that in 2014 basic school leavers were 5.1 times more likely to be poor compared to tertiary school leavers. This is 12 times more for the non-educated, making education a social mobility tool that cannot be treated lightly.

The power of education to transform lives is widely acknowledged. According to Iannelli and Paterson (2004), social mobility, poverty eradication and inequality in society are reliably dependent on educational attainment and to a large extent, its disparity in society⁶. Education is, therefore, noted to have a lasting propensity of impact on social mobility alongside other socio-economic factors and interventions. The Sustainable Development Goals (SDGs) have set an ambitious target for the international community. By 2030, all young people should be able to complete secondary education of good quality. It is estimated that from 2010 to 2015, only 45% of young people worldwide completed secondary school⁷. More and better financing will be an essential part of any strategy to achieve that goal.

Global campaigns such as the Right to Education (RTE) and the Education for All (EFA) have promoted education as a human right issue and a public good for all children around the world, particularly in developing countries. In Ghana, various education sector reforms and policies have been implemented over the years. The evolution of education in Ghana since the nineteenth century involved all levels from pre-school, primary, middle (junior high), and teacher training to tertiary. The school system in Ghana began in the castles built along the coast by European merchants. After some time, Christian missionaries took over from the merchants, eventually getting into the hands of the British administrators. However, in 1951, Dr. Kwame Nkrumah, who became the Leader of Government Business took over the management of education in Ghana.

Dr. Nkrumah's initial step was to introduce an Accelerated Development Plan. The implementation of that Plan brought about rapid increase in enrolment in primary schools. Under the Plan, emergency teacher training was introduced and the number of pupil-teachers greatly increased. Parents were asked to buy

⁵ Ghana Poverty Map (2014), Ghana Statistical Service Report.

⁶ (Iannelli, C and Paterson, L. (2004) Education and Social Mobility in Scotland, Working Paper 5, Edinburgh: Centre for Educational Sociology, University of Edinburgh).

⁷ GEM

only textbooks and stop paying school fees. The educational provisions continued until Ghana achieved independence in 1957. Prior to independence, a strong foundation had been laid for education in Ghana.

During this period, about half a million children were attending primary school. The number of primary and middle schools rose from 3,571 and 1,311 in 1957 to 3,713 and 1,394 in 1959 respectively⁸. Realising that education was important in national development, the government enacted *the Education Act of 1961*, which made primary and middle schools free and compulsory for all children. The government decided to provide infrastructure through the various Local Authorities and paid for teachers in these early schools. In line with the education Act 1961, the Minister of Education stated that any parent who failed to send his/her child to school would be fined. The directive meant that all children of school-going age must be found places in school.

The Government, however, encountered problems with finance, manpower, and school buildings, hence it became impossible to enforce the law on compulsory education. The policy of free, compulsory education, therefore, faced these challenges. The Government subsequently allowed individuals to own schools to complement its effort, hence the private school system. However, when the Minister found that any private school did not promote the physical or moral welfare of its pupils or operated against the public interest, the school was closed down. In these early years, there were measures to ensure the delivery of quality education to Ghanaian children.

In 1963, the Government began to pay more attention to the provision of educational infrastructure as well as teaching and learning materials like textbooks and stationery. As a result, free textbooks were supplied to primary and middle schools, and also to all assisted secondary schools. The supply of free textbooks continued until 1966 when the government invited parents to make some contribution to the cost of textbooks and stationery.

In 1964, pre-primary education was introduced to prepare young children for early childhood education. The government expanded education by setting up nursery and kindergarten schools for four (4) to six (6) year-old children. These schools are now run by the Ghana Education Service (GES) together with the Department of Social Welfare and Community Development.

During the period, basic education consisted of six-year primary and four-year middle school programmes after which the Middle School Leaving Certificate Examination (MSLC) was awarded. This system continued until 1974 when a committee appointed under the chairmanship of Prof. N. K. Dzobo proposed a new structure of six (6) year primary and three (3) year Junior Secondary School (J.S.S.). This led to nine (9) years of basic education after which pupils sat for Basic Education Certificate Examination (BECE). The new J.S.S. system meant a broadening of secondary education in Ghana.

⁸ Adu-Gyamfi, S., Donkoh, J. W., Addo, A. A. (Sept. 2016). Educational Reforms in Ghana: Past and Present. *Journal of Education and Human Development* September, Vol. 5 No.3 pp. 158-172.



Depleted
classroom in a
public school

However, in the later years around the 1970s, the quality of basic education began to deteriorate as a result of the poor management of the economy, which led to thousands of Ghanaian teachers leaving for greener pastures in Nigeria. Poor supervision and ineffective management of schools also led to further deterioration in the quality of education in Ghana. Since the early 2000s, Ghana has faced challenges in the education sector with an increasing prioritisation of private education.

In recent times, public schools have been starved of critical resources as government funding has been very low. Despite the FCUBE, public schools still pay hidden cost of about Ghc 30.15 annually, according to some school management authorities. In a 2016 case study by ActionAid Ghana on the cost of education in the Ga West and La Nkwantanang Districts, parents interviewed indicated that despite the FCUBE school policy, they still paid hidden extra expenses of about Ghc 811.55 to access public basic education in Ghana. The FCUBE policy doesn't seem to exist for many poor children.

Through its own pronouncements and policies, the Government seems to support an increasingly commercial private provision of education. This has been highlighted by the Ghana National Education Campaign Coalition (GNECC) in its report to the Pre-sessional Working Group of the Committee on the Rights of the Child⁹. Also in the 2012 ten-year Education Strategic Plan (2010-2020), the Government's proposal seeks to deepen Public Private Partnership (PPP) in the education sector¹⁰. The increasing pace of privatisation of education in Ghana is supported by some reliable statistics. Between 2001 and

⁹ GNECC, GI-ESCR, Parallel report submitted to the Committee on the Rights of the Child, August 2014.

¹⁰ Education Strategic Plan (2010-2020). Ministry of Education (2012)

2018, private education in terms of the number of schools as a ratio to public schools grew from a rate of three (3) times in 2001 to eight (8) times more in 2015¹¹.

This trend, which seems to be supported by Government, is widening the inequality gap. With quality education supposedly premised on purchasing power, the rich get better access to education than the poor. The underlying assumption of the increasing pace of privatisation of education is that parents will go any lengths to finance the education of their children. However, for the poor, this choice is often non-existent. Also, it is observed that the rights of the child to education often remain only as a policy. Concrete actions on such policies by Government are often not seen. As a result, public schools are often derided nationally due to poor financing and management.

Government financing is crucial for the achievement of the right to education. However, Government tax revenues have increasingly been under pressure from competing demands. This requires the prioritisation of financing and a clear determination of sources to pay for education. Therefore, opportunities for increased Government revenues or taxes must be pursued vigorously by all stakeholders, especially government. In many developing countries including Ghana, the subject of financing education with tax savings continues to receive huge commentary and policy analysis.

In Ghana, as in other countries, privatisation in education has emerged largely as a result of a perceived incapacity of the state to meet the increasing demand of education at all levels. The ongoing dissatisfaction over the fallen standards of education within the public education system renewed the call to improve standards and allow for private participation. Generally, Ghana is moving away from a system dominated by public sector delivery towards a mixed structure of provision, combining public and private institutions. However, public primary schools are becoming less popular.

While Government's funding for education in Ghana has generally been commendable, the increasing focus on private education and the low funding for public basic schools has affected performance adversely, forcing many children to go to private school or sometimes stay out of school altogether. This report, therefore, seeks to explore education financing and promote the rights of children to education in Ghana. Financing commitment by the Government is required to fully achieve the rights of children to education. The report outlines broader issues which must be addressed in order to achieve these rights through legal accountability of central Government to education financing; improved quality of learning and increased resources for public schools. Ultimately, it seeks to promote and achieve, amongst other outcomes, a better and fairer financing for free public education for all in Ghana.

The report is presented in five (5) parts: The first part introduces the discussion and presents a background on the Right to Education campaign, the 'Promoting Rights in Schools' (PRS) project and education privatisation. It also examines taxation as the surest source of funding and highlights the obstacles to achieving the right to education for all. The second part of the report examines the Ghanaian context. Here, the report looks at the general legal environment that guarantees the rights to

¹¹ Education Management Information System (EMIS) data, Ghana Education Service (2001-2015)

education, human rights and factors affecting education. It also looks at international, regional and national commitments and statutes that support the right to education. This part also examines the national education statistics in order to understand the picture and direction of education financing and outcomes in Ghana.

The educational financing possibilities through domestic resources, especially tax revenues, are also examined in this section. The report looks at the tax system in Ghana, tax incentives and other indicators in assessing possible tax savings to provide extra financing for education. Also, the intricacies in educational financing through taxation, privatisation of education are discussed in this section.

Part three (3) of the report presents a contextualised primary research and analysis of education financing in Ghana. This part, therefore, discusses the methodology of the research, data and analysis employed. It examines the local context by comparing data and outcomes in the rest of the country to local scenarios. Disaggregated information on costs associated to education; public and private education, budget tracking, school deficiencies and improvement plans are presented here.

Part four (4) of the report discusses the conclusion. This focuses on discussions on the Right to Education, education financing, the legal and political accountability of Governments to citizens efficient domestic revenue mobilisation and national budget commitments to a financing plan.

Lastly, part five (5) presents the recommendations for actions which look at rights in Ghanaian public basic schools, the most effective ways to achieve rights-based education and better financing for free, quality public education for all in Ghana.

1.1 ACTIONAID AND THE RIGHT TO EDUCATION

ActionAid is a Non-Governmental Organisation (NGO) working with over 15million people in about 45 countries towards a world free from poverty and injustice. ActionAid works in partnership with more than 2,000 locally based organisations around the world. In Ghana, ActionAid has implemented the *Tax, Education Privatisation and the Right to Education project*, which seeks to achieve a better and fairer financing of free public education for all. Under its overarching human rights-based development strategy, ActionAid Ghana works under four (4) thematic education programmes:

1. Promoting Rights in Schools (PRS);
2. Financing Education;
3. The Girls Education and Violence programme and;
4. Empowerment through Literacy programme¹².

¹²ActionAid Ghana (www.actionaid.org/Ghana)



Pupils in a public school in the Greater Accra region display their skills in drama and theatre, in fulfillment of their right to participate in all school activities

ActionAid, therefore, prioritises education as one of its broad pillars of change. It executes this objective through a number of initiatives that promote rights in schools, including bridging gender inequality through quality education, and using its empowerment programmes to assess and deal with the challenges posed by inequalities and poverty. The PRS project and the Right to Education (RTE) are all right-based initiatives meant to re-enforce this broad agenda.

The RTE initiative is, therefore, a collaborative initiative supported by ActionAid and its partners including the Global Campaign for Education, Amnesty International, Human Rights Watch and Save the Children, to promote social mobilisation and legal accountability of the right to education around the World¹³. The RTE is an offshoot of the general framework of rights under the International Covenant on Economic Social and Cultural Rights (ICESCR), first launched in 2000 by Katarina Tomasevski, the UN Special Rapporteur on the Right to Education¹⁴ Since the 1990's, the RTE initiative benefited from the works of

¹³ The Right to Education Project (www.right-to-education.org)

¹⁴ Right to Education Indicator based on 4 A Framework Concept Paper by Gauthier de Beco. Right to Education Project (2009).

experts including Danilo Turk and Paul Hunt, both former UN Special Rapporteurs on the realisation of the economic social and cultural rights, and health respectively¹⁵.

Although the RTE was outlined in several other international and regional human rights protocols, the International community was slow in recognising RTE as a right. This was an obstacle until the late Katarina Tomasevski made substantial contributions to the understanding and the promulgation of the RTE as a right. Subsequently, Katarina led the development of the obligations relating to the RTE indicators, the 4-As framework (Availability; Accessibility; Acceptability; and Adaptability)¹⁶.

She proposed that the RTE project be established on the basis of the 4-A framework which ultimately opened the frontiers to RTE campaigns around the world. The RTE Project was, therefore, established in 2000 by Katarina Tomasevski and re-launched in 2008 as a collaborative initiative supported by five (5) organisations. These organisations provided the platform, an online based portal (www.right-to-education.org)¹⁷ for legal and constitutional information on the rights of citizens to education, gender equality and related issues for all countries.

1.2 Tax, Privatisation and the Right to Education

The 'Influencing education financing policy project' is a multi-country initiative by Ghana, Kenya, Uganda and Pakistan, working towards a commonly shared goal to ensure that all children have improved access to public education of a high standard, financed through greater government support and increases in fair tax revenue. The project is being implemented to achieve the following outcomes:

1. That communities are aware of their right to free quality education and that taxes are a public resource that pays for it
2. That children and parents are able to hold their schools to account and to demand more and better resources to improve the quality of education
3. That there is strong and wide-reaching demand for tax justice and for public funds to be used for free, good quality education; and
4. That there are national and international advocacy campaigns to improve public education, regulate private schools and stop the dissipation of public resources by private providers.

All four (4) areas under the project are implemented in a coherent and integrated manner that ensures that linkages and synergies between the four (4) sub goals are achieved towards the ultimate goal of a *better and fairer financing for free public education for all*.

¹⁵ *ibid*

¹⁶ Right to Education Indicator based on 4 A Framework Concept Paper by Gauthier de Beco. Right to Education Project (2009).

¹⁷ Right to Education Project (www.righttoeducation.org: accessed 25/02/2017)

As part of the project implementation, ActionAid Ghana and partners undertook a number of activities in the project communities. It included community awareness engagements on the right to education and sensitisation programmes on effective taxation. Taxes are to be used partly to fund public services such as education and empower children, parents and teachers with rights-based interventions to demand for more investment in education in Ghana. A research on education privatisation in Ghana was undertaken and finalized with inputs from key stakeholders including education practitioners and advocates, CSO coalitions, and International NGOs.

With the introduction of market principles, the increasing privatization of education in Ghana and around the world has engaged the public debate in recent times. “It is worldwide in scope, with the ‘privatisers’ achieving greater influence in all geographical areas”¹⁸. Therefore, the project focuses on three (3) factors *taxation, privatisation and the right to education* as major areas of concern that require in-depth interrogation to help improve children’s access to public education of a high standard, which is financed through greater government support with increases in tax revenues.

In the last decade, policies that involve privatisation of education, including public-private partnerships (PPPs), vouchers and “low-fee” private schools, have become increasingly prominent in the global education debate and policies¹⁹. The urgent need to achieve the Education for All goals and the MDGs, as well as dealing with the effects of the financial crisis worldwide, made governments and international organisations more willing to introduce different forms of education privatisation. At the same time, the private sector is increasingly targeting public education systems as profitable markets, taking advantage of business and profit opportunities from the sales of education materials, consultancies, ICT technologies, teacher training and evaluation systems which globally are estimated to be worth \$4.9 trillion per year (Verger et al, 2016).

For many, it means a new and increasing responsibility of parents in terms of the financing and decision-making processes of educational institutions. While others still believe it is a new direction in educational delivery that will increase and ensure efficient allocation of resources and flexibility in educational delivery, this new push for private sector engagement in education is arguably shrinking the space for public processes of policy making and debate. This also appears to sideline citizens as the key drivers of policy while private corporations and organisations become more dominant²⁰.

Privatisation in education is a growing phenomenon worldwide. Between 1991 and 2004, enrolments in private primary schools increased by 58% (from 39 to 62 million) while public sector enrolments increased by just 10% (from 484 to 530 million).²¹ Statistics of the United Nations Economic, Social and Cultural Organisation (UNESCO) indicate that the percentage of primary school pupils enrolled in private

¹⁸ , Lieberman, M. (1989). *Privatisation and Education Choice*. New York: St Martin’s Press. p, 11

¹⁹ A debate on donor support to low cost private schools as a strategy to increase educational participation in developing countries. Committee Room 15, Wednesday 5th December 2012. The All-Party Parliamentary Group on Global Education for All.

²⁰ *Privatisation of Education in Ghana Report (2016)*, ActionAid Ghana.

²¹ Background paper prepared for the Education for All Global Monitoring Report 2008 Education for All by 2015: will we make it p2

schools is more than 20 percent in 2009 worldwide. Also, between 1999 and 2012, the percentage of private enrolment in pre-primary education rose from 28% to 31%, for 100 countries with data.²²

Although the specific reasons for the increase in private school enrolments are unique to each country, there is an underlying theme that is common in many countries. The demand arises out of (i) an insufficient supply of public school spaces; (ii) the low quality of public schooling; or (iii) a public education system that fails to meet the diverse, differentiated needs of families. These needs may include demand for teaching in an international language, a religious emphasis or smaller classes and more personalized teaching.

In many developing countries like Ghana, the emergence of privatisation in education has historical and political antecedents, but acceleration in recent years is attributed to the increased pressure on governments to fully achieve the Millennium Development Goals (MDGs) on education and Education for All targets by 2015. The shortcomings in achieving these goals prompted private actors to step in and fill gaps in the provision of education.

A study conducted in Ghana and Nigeria in 2012 by the Privatisation in Education Research Initiative (PERI) revealed that in spite of improvements in access to public school provision, families in Ghana are opting increasingly for private education. In Ghana, private schools currently account for 27% of Kindergarten, 25.5% of primary and 22% of JHS enrolments²³. This trend reflects an increasing broader pattern of privatization of basic education, even in rural areas and among the poor.

The aforementioned study explored the reasons for the growth in private school enrolments in Ghana and Nigeria. Parents and teachers, who were interviewed in two (2) peri-urban communities in Ghana where both private and public schools are situated, indicated that they chose private schools for their wards for the following reasons:

1. The quality of education, care and better examination performance
2. Teacher quality and professionalism
3. School management and accountability
4. Affordability and value for money and learning of the English language

Some NGOs and think-tanks have raised concerns about this trend. In a 'Parallel Report' to the Pre-sessional Working Group of the Committee on the Rights of the Child, the GNECC and the Global Initiative for Economic, Social and Cultural Rights and their collaborators, stated that:

²² EFA Global Monitoring Report 2015. EDUCATION FOR ALL 2000-2015: Achievements and Challenges. P16

²³ Ibid. p4





“The Ghanaian authorities have deliberately favoured the development of private education in the last 50 years. The development of private schools in Ghana was first facilitated as part of the 1961 Education Act in an effort by the Government to ensure full implementation of the free and compulsory education policy under the Act. The policy required that all school age children should be found places in primary and lower secondary schools. However, the policy was introduced without the necessary infrastructure and human resources to support the rapid increase in enrolment which followed its implementation. The State reacted to this situation by allowing private individuals to operate schools in order to ensure full implementation of the policy. The 1992 Constitution tasked the Government to create a programme for the full implementation of Free Compulsory Universal Basic Education (FCUBE) within ten years. The constitution came into force in 1996, but the full implementation of the FCUBE policy is yet to be realized²⁴.”

1.3 Promoting Rights in School (PRS)

The PRS framework is a practical human rights-based initiative by ActionAid aimed at sustaining practical change under the RTE Project. Grounded in International law, the overall goal is to improve the quality of education, enhance reporting on the state of education rights from the citizen’s perspective and promote evidenced-based advocacy. This is done through a 10-point Charter of Rights and associated indicators for reporting and monitoring rights in schools. The Charter was derived from international rights treaties and inspired by UNICEF’s global child-friendly schools and UK-focused rights respecting schools awards. It incorporates Katarina Tomasevski’s 4As framework of Acceptability, Accessibility, Acceptability, and Adaptability to local circumstances, and offers clear messages for citizen engagement.

The 10-point Charter describes what an ideal school offering quality education should look like. It is also a practical tool for collecting rights-based data and for monitoring the implementation in schools. Several indicators have been developed for each of the 10 rights in the Charter. These indicators enable users to capture information in a meaningful manner. By engaging all the stakeholders including parents, children, community leaders, teachers’ unions, NGOs etc., to collect and analyse findings, the PRS initiative is able to promote greater awareness of what can be done in schools to promote the right to education.

²⁴ GNECC, GI-ESCR, Parallel report submitted to the Committee on the Rights of the Child, August 2014.

Box 1: The Promoting Rights in Schools Charter of Rights

1. **Right to Free and Compulsory Education:** There should be no charges-direct or indirect, for primary education. Education must gradually be made free at all levels.
2. **Right to non-discrimination:** Schools must not make any distinction in provision based on sex, race, colour, language, religion, political opinion, nationality, ethnicity, ability, or any other status.
3. **Right to adequate infrastructure:** There should be an appropriate number of classrooms, accessible to all, with adequate and separate sanitation facilities for girls and boys. Schools should be built with local materials and be resilient to natural risks and disasters.
4. **Right to quality trained teachers:** Schools should have a sufficient number of trained teachers of whom a good proportion is female; teachers should receive good quality pre-service and in-service training with built-in components on gender sensitivity, non-discrimination, and human rights. All teachers should be paid domestically competitive salaries.
5. **Right to a safe and non-violent environment:** Children should be safe on route to and in school. Clear anti-bullying policies and confidential systems for reporting and addressing any form of abuse or violence should be in place.
6. **Right to relevant education:** The curriculum should not discriminate and should be relevant to the social, cultural, environmental, economic and linguistic context of learners.
7. **Right to know your rights:** Schools should teach human rights education and children's rights in particular. Learning should include age-appropriate and accurate information on sexual and reproductive rights.
8. **Right to participate:** Girls and boys have the right to participate in decision-making processes in school. Appropriate mechanisms should be in place to enable the full, genuine and active participation of children.
9. **Right to transparent and accountable schools:** Schools need to have transparent and effective monitoring systems. Both communities and children should be able to participate in accountable governing bodies, management committees and parents' groups.
10. **Right to quality learning:** Girls and boys have a right to a quality learning environment and to effective teaching processes so that they can develop their personality, talents and physical and mental abilities to their fullest potential.

With the principle that States are the ultimate duty bearers responsible for respecting, protecting and fulfilling the rights of citizens, the PRS initiative was designed to ensure that duty bearers act through the ten (10) sets of rights described to promote an ideal school concept for stakeholders. The PRS seeks to ensure the compliance of duty bearers and maps all the responsible stakeholders in the chain to ensure free, quality and compulsory education. It also conducts follow-up advocacy on those stakeholders involved in policy and strategic influence, such as using the school improvement plans developed by the school stakeholders based on the PRS, to follow-up with local and national education authorities to ensure their realisation.

The report demands that:

1. The Government must advance the Right to Free and Compulsory Universal Education (FCUBE) captured in Ghana's 1992 Constitution. Structural deficiencies and high fees are hindering this right. The Government must properly implement this policy by increasing the Capitation Grant to schools and paying them on time. If Government curbs tax incentives and tax evasion, there will be enough funding to provide a public education completely free and of good quality for all children in Ghana. Meanwhile, District assemblies should be enabled to support children of parents who cannot afford the cost of basic education.
2. Ensure the Right to Adequate Infrastructure. Infrastructural deficiencies are limiting access and quality in schools. The Government is enjoined by the 1992 constitution and under the ICESCR to create an enabling environment for education. Parents-Teacher Associations (PTAs), and School Management Committees (SMTs) should be enabled to report these deficiencies and be provided with the necessary resources to advocate for quality education that meets acceptable standards.
3. Right to Non-Discrimination is a core obligation of the right to education which is common to all other human rights. However, discrimination continues to take place in Ghana's education system. The increasing role of private providers of education is exacerbating segregation, social and economic discrimination. Good quality private schools are extremely expensive in Ghana and only high and middle income earners can afford to send their children to such schools. Meanwhile, these schools produce majority of students that end up in the country's tertiary institutions of learning. This is creating a class system in the long-run, which must be curtailed. Government must reconsider its education privatisation policy and implement to the letter, the Disability Act, to ensure people with disability are not unduly discriminated against.
4. Right to Quality Trained Teachers is an international requirement. About 75% of teachers in public schools are trained compared with about 8% in private schools, yet performance in private schools is widely perceived, even by the Government, to be better²⁵. This may be related to teaching-to-the-test techniques applied in private schools, as well as the social and economic capital of the families that can afford to send their children to private schools. Consequently, there are assertions that the good performance in private schools is because they are better resourced, well supervised and have better attitudes to teaching²⁶. If so, these ideals must be replicated in our public schools through better monitoring and supervision.
5. Right to a Safe and Non-Violent Environment is required for conducive learning. While we did not record incidence of violence in the study area, it was found that corporal punishment remains prevalent in Ghana's school system, with about 53% of respondents in the study reporting that it is regularly administered by teachers. It is a violation of the right to physical integrity and goes

²⁵ Education Strategic Plan (2010-2020). Ministry of Education (2012)

²⁶ Action Aid Privatisation Education Report (2016)

against the Convention on the Rights of the Child. Children, particularly, girls are also significantly affected by sexual harassment and abuse, both in and on the way to school. Awareness and sensitisation workshops must be regularly held to eliminate these kinds of violence in schools. More female teachers should be employed in schools where they are a minority, and girls' clubs should be strengthened to enable members discuss cases of violence and become more empowered.

6. Right to Relevant Education is required to meet the changing demands of the world and suitable for global standards. For education to be relevant, regular review of the school curriculum is required. School facilities should be designed to meet the needs of all children, including children with special needs or disability.
7. Right to Know your Rights: There is a need to include human rights education in the school curriculum to promote respect, tolerance and peace. Pupils must be encouraged to identify and denounce abuses or violations of their rights. ActionAid's PRS initiative could expand its awareness programmes, encourage other partners and institute a 'Rights Day' in schools.
8. Right to participate: Participation must be at all levels for pupils. Gender parity in the school system has improved over the years in Ghana but pupils have often complained about not being consulted in decision making in schools. Student leadership systems must be strengthened and extra school curricular activities used as avenues to encourage student's participation in the governance decisions of schools.
9. Right to Transparent and Accountable Schools is at the core of ensuring efficient delivery in the public school system. Sensitized citizens are needed to engender public accountability and efficient public education system. Critical stakeholders in the public education system are the School Management Committees (SMCs) and Parent-Teacher Associations (PTAs). Their active engagement in the schools could be effective in dealing with problems such as absenteeism, lateness and indiscipline and hold the different levels of the Government accountable. Feeling accountable to the public provides a powerful check against corruption, negligence and indifference. Thus, civil society groups should strengthen the voices of these structures to enable them play a critical role in dissecting bad and good policies in the education sector.
10. Right to Quality Learning is essential in education. Pupil/Student-to-teacher ratio, desk-to-pupil/student ratio and textbook-to-pupil/student ratios must be improved in the education system to enhance quality learning in schools. Professionalism and trained teachers in schools are international benchmarks required to improve quality learning in schools.

1.4 Tax Justice and Revenue Leakages

Revenue from taxation sustains development in many countries, providing funding for social development and infrastructural investment. Taxation provides the framework through which citizens are most intimately connected to the state. This constitutes an important basis for public demands for responsiveness and accountability.

The concept of tax justice arose from the need to curb tax injustices around the world in order to free resources for pro-poor national and international development. At the World Social Forum in Kenya in



School girls from ActionAid Ghana Girls' Clubs campaign for the recognition of their rights, as prescribed in the Promoting Rights in Schools (PRS) framework

2017, the Tax Justice Network-Africa was launched to bring tax matters to the forefront of the broader development agenda in Africa. This was inspired by the regrettable reality that not only have resources in Africa become a 'curse' rather than a 'blessing', most African governments have become more accountable to their sources of state financing to the detriment of a broader participatory state-citizen relationship.

At the global level, Christian Aid, ActionAid, Eurodad, the Tax Justice Network and other movements have conducted many studies, lobbying and supporting global campaigns for tax justice. To support the campaign at the continental level, the African Tax Justice Network produced the African Guide and Advocacy and Research Toolkit. The Tax Justice Movement prioritises the four-R principles of the tax campaign, namely achieving Revenues; Re-pricing; Representation and; Redistribution.

Revenues are needed for national development. They form the core basis of any sovereign state. Without revenue, it will be difficult for the state to account for security, public goods and services that sustain a civil and prosperous society.

Repricing is important to promote goods that are either beneficial to society (public goods) or have bad implications for the public (i.e. public bads). For example, recently, the use of sugar and sugar products were curtailed in Europe under the sin tax. Also, goods like alcohol, cigarettes and other products are commonly heavily taxed because of their injurious potential to the public. On the other hand, food subsidies or food stamps, electricity etc. are made cheaper to reach the poor in society as well as promote better consumption habits.

Representation is a cardinal principle for taxation. It is a call for responsibility as well as tax accountability. This is where taxation can be described as a social contract between state and citizens, where citizens are obliged to pay their taxes and the state has the responsibility to use these taxes for the benefit of all. Citizens are, therefore, required to demand that the state lives up to its responsibility when they pay their taxes. This principle empowers people to hold Governments responsible for better education financing.

Redistribution of wealth and resources is necessary to pull along the poor and the excluded in society. It is also on this principle that the state is required to fund public basic schools to be free, made more accessible and of good quality so the poor can afford.

While taxation is a major tool for social and economic equity, there is a growing tendency to move the burden of taxation from richer corporations. Also, the taxation of persons is becoming more regressive through the use of consumption-based taxes rather than direct taxation. These tendencies erode the tax base of poor countries, consuming a high percentage of family incomes and limiting their household disposable incomes. In some situations, this could be linked to social unrest, general instability and a more illegitimate state unable to govern effectively. Natural resource rich countries and those that depend on international aid are usually more accountable to the sources of their revenues (aid and natural resources) than their citizens, thus posing national and local accountability problems.

A number of social and economic activists have called for tax justice - not only to generate enough resources to fund essential services and national development - but more importantly, to re-establish the relationship between citizens and their states.

Taxation must empower the state through enhanced revenue generation and also empower citizens to hold the state accountable. It is imperative to increase tax-GDP ratios over the medium to long-term. Thus, the overall resource base must be enhanced by:

- 1) Encouraging savings and its investment in domestic economy,
- 2) Increasing employment intensity and capital accumulation,
- 3) Using privatisation revenues & revenues from commodity price boom for pro-poor initiatives, including transforming economy
- 4) Improving citizens-state relations where citizens see direct benefits from paying taxes, transparency, accountability and equity in the generation and use of national resources based on the principles of each according to their needs and each according to their ability to pay.

Also, economic globalisation has benefited countries differently. Inequality has risen between industrialized and developing countries, and within different income groups and regions in countries. This has led to reduced capacity of poor countries to act in compensatory ways towards the weak members of their citizens as a result of fiscal compression and declining public investment.

Development aid plays an important role in filling the funding gap, but domestic resource mobilization is increasingly required for the sustainability of funding. Domestic revenues provide governments with greater predictability and sustainability in financing and planning reforms, and is noted as the most reliable source of financing basic education.

Building on previous international and regional benchmarks set by the High-Level Group on Education for All Goals, the Education 2030 Incheon Declaration, adopted in 2015 by governments around the world, recommends that national governments allocate four (4) to six (6) percent of their GDP and/or at least 15 to 20 percent of their total public expenditure to education, with a focus on basic education²⁷. These global benchmarks are essential to bring attention to domestic financing by increasing national budget allocations and creating momentum for necessary improvements in efficiency, effectiveness and equity in domestic spending.

With overstretched national budgets and external sources of public financing, exploring potential gains through additional resources from tax collections is increasingly noted as viable for increased funding for education. However, domestic resource mobilization through taxation has peculiar challenges requiring bolder government actions.

In 2015, the Addis Ababa Agenda on public financing of the SDGs, including education, encouraged Governments to 'redouble efforts to substantially reduce illicit financial flows by 2030, by combating tax evasion and corruption through strengthened national regulation and increased international

²⁷ Global Partnership for Education

cooperation' in order to address the funding gap and commit to the 2030 benchmark. A further commitment was made to reduce opportunities for tax avoidance by incorporating anti-abuse clauses into tax treaties. Countries also committed to ensure that 'all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created' (United Nations, 2015).

Goal 17 of the SDGs is premised on a financing mechanism that optimally mobilises domestic resources and plugs leakages that occur through weaknesses in national laws, and inefficient tax administration systems. The shift in emphasis from donor financing to domestic resource mobilisation in financing the SDGs has come at a time when developing countries, especially in Africa, are faced with the challenge of dealing with huge losses of potential tax revenues. This may be through the high incidence of tax avoidance and in some cases blatant evasion of what individuals and companies should pay in tax contributions. These obligations towards states would help finance long-term development agendas, reduce poverty, and achieve the SDGs, including education financing.

1.4.1 Revenue Leakages and Illicit Flows

Revenue leakages and illicit financial outflows from countries are major problems that many countries are struggling to deal with. This usually come in the form of trade mis-invoicing, corruption, money laundering, and other criminal activities. Essentially it involves methods, practices and crimes aiming to transfer financial capital out of a country, in contravention of national or international laws. The Global Financial Integrity defines it as money "illegally earned, transferred, or utilized." If it breaks laws in its origin, movement or use, it merits the label²⁸. According to the *Tax Justice Network*, these monies that are usually moved across borders originate from corruption, criminal activity, and cross border tax evasion²⁹.

Commercial activities, mostly trade mis-invoicing, is the largest source of illicit financial flows. According to the High-Level Panel (HLP) report, Kar and Cartwright-Smith put it at 65% of all financial Illicit flows in Africa.³⁰ It is the manipulation of price, value or quantity of a good or service on an invoice in order to avoid taxes, dodge capital controls or move money around. It is widespread and routine but difficult to follow or prove.

²⁸ Global Financial Integrity Report (2015)

²⁹ Curtis Research (2014). Tax Justice Network-Africa.

³⁰ High Level Panel Report (Thabo Mbeki, 2014)

Table 1: Illicit Financial Outflows From Around the World (GFI Report, 2015)³¹

REGIONS	CUMMULATIVE (\$billions)	TOTAL (%)	GDP (%)
Sub-Saharan Africa	675.0	8.69	6.1
Asia	3,048.3	38.89	3.8
Developing Europe	1998.9	25.59	5.9
MENA-AP	556.5	7.19	2.3
Western Hemisphere	1569.3	20.08	3.6
All Developing Countries	7,840		

MENA-AP(Middle East, North Africa- Azerbaijan and Pakistan)



In many deprived and marginalised rural communities in Ghana, such make-shift structures serve as classrooms for school children and their teachers

³¹ Global Financial Integrity Report (2015)

The AU/ECA High Level Panel (HLP) Report (Thabo Mbeki ,2015) estimates that about \$50 billion leave Africa each year through illicit financial outflows. About 50 percent or more of the figure is as a result of commercial transactions (trade mis-invoicing) and corruption. According to the Global Financial Integrity (GFI) report, Sub-Saharan Africa is by far the biggest loser as many countries lose about 6.1% of GDP compared to Asia. The GFI estimates that over a ten-year period between 2004-2013, Ghana lost in excess of \$4bn (GFI Report, 2015).

There are estimates on how IFF causes financial losses to the Ghanaian economy. Using country-counterpart data sourced from the US and EU, the Integrated Social Development Centre (ISODEC) estimates that Ghana's imports between 2002-2011 amounted to about \$2.2bn from over invoicing and \$5.1bn for under invoicing over the same period (Pak, 2014). While these are estimates requiring further research and confirmations, recent media reports and court actions in Ghana about financial malfeasance have largely confirmed the seriousness of illicit flows in Ghana.

In 2017, the Minister of Lands and Natural resources told Journalists in Accra that, *"in the year 2016, \$2.3 billion worth of gold left this country through illicit mining."* This has since been confirmed by other officials, stating the counterpart data from countries such as Switzerland and India. Furthermore, the Customs Division of the Ghana Revenue Authority (GRA) reportedly busted 12 boxes of gold bullion that weighed about 480kg at the Kotoka International Airport, valued at US\$18 million³².

The Africa Centre for Energy Policy (ACEP) also reportedly stated that in four (4) years (2010-2013) the average share of the total value of Ghana's gold production was approximately only 7 percent. While Ghana received 1.7 billion USD in taxes, the total value of Ghana's gold production was exceeding 23 billion USD in the four-year period.³³ The low gains may have been due to legitimate reasons resulting from tax incentives. Also, according to the 2017 report of the Chamber of Bulk Oil Distributors (CBOD), revenue loss in taxes and regulatory margins from smuggling and export dumping is estimated at Ghc1.4 billion (\$291m)³⁴. This has been attributed to tax evasion, dumping and other illegal smuggling of oil products. Similarly, the National Petroleum Authority (NPA) noted in April 2017, that Ghana loses about Ghc850 million (\$177m) annually in tax revenues from illegal fuel imports³⁵.

With a consistent unreconcilable amount of Ghc576.63m and Ghc339.16m for 2016 and 2017 respectively, the CBOD has attributed the discrepancies to corruption and malfeasance, calling for further investigation³⁶. While these estimates of illicit flows require further veracity by appropriate legal bodies and institutions, suspicions of an intent to hide or not disclose information cause for concern and gives an indication of a deliberate depletion of national resources needed for development.

³² New reports (<http://www.pulse.com.gh/news/business/illegal-gold-trade-gold-smuggling-costs-ghana-360-million-in-tax-revenue-id4776034.html>)

³³ Good days for Newmont: A public interest report (2015). The Africa Centre for Energy Policy (ACEP).

³⁴ Ghana Chamber of Bulk Oil Distributors Annual report (2017: P.15).

³⁵ <http://www.pulse.com.gh/news/business/illegal-gold-trade-gold-smuggling-costs-ghana-360-million-in-tax-revenue-id4776034.html>

³⁶ Ghana Chamber of Bulk Oil Distributors Annual report (2017: P. 14)

2.0

The National Context - Ghana

Ghana has committed to a number of international conventions, protocols or covenants that invariably influence national laws, policies and programmes. While these instruments have the best of intentions, the outcomes are not always desirable. Practical exigencies, political considerations and many other socio-cultural factors influence the extent to which these conventions, protocols and even national policies are implemented. This part of the report looks at the legal environment, particularly the rights-based frameworks, policies and programmes, the school systems, and practices that promote the Right to Education.

2.1 Human Rights Law: International, Regional and National Commitments

The Right to Education has become one of the most ubiquitous rights in many international, regional and national laws. Its proliferation stems from its universality and common purpose for all humanity.

Human rights are defined as entitlements all human beings assert merely because they are born humans³⁷. Human rights law promotes freedom, justice and peace in the world, and reflects a moral conscience in human dignity, regardless of one's nationality, ethnic origin, colour, language, religion or any other status, and not to be taken away³⁸. Also, the uniformity, universality, and consistency of International Human Rights law help to set out an unambiguous obligation of states to respect, protect and fulfil human rights for all. These obligations impose specific duties which states must perform, regardless of their political inclination, economic and cultural systems.

The foremost International Human Rights law—the Universal Declaration of Human Rights (UDHR)—was adopted in 1948. This law guarantees the rights of all humanity. Also, the UDHR was the first international legal instrument that recognises education as a right. In article 26, it states: "*Everyone has the right to education*". Since its adoption, the right to education has been reaffirmed in numerous human rights treaties and declarations adopted by the United Nations³⁹. The right to education is recognised in a number of international and regional legal instruments: treaties (conventions, covenants, charters) and also in soft law, such as recommendations, declarations and frameworks for action.

³⁷ Kassa, A. G. (2015). The African Human Rights System, Programme on Women's Economic, Social and Cultural Rights. D-14 First Floor, Kalkaji, New Delhi-110019, India.

³⁸ <http://www.right-to-education.org/page/understanding-education-right>

³⁹ <http://www.right-to-education.org/page/united-nations-instruments>

Box 2: Related International Laws on the Right-to-Education Ratified by Ghana

<i>Optional Protocol to the ICESCR</i>	<i>Only signed (24 Sep 2009)</i>
Convention on the Rights of the Child	5 Feb 1990
Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)	2 Jan 1986
<i>Optional Protocol to the CEDAW</i>	<i>3 Feb 2011</i>
International Covenant on Civil and Political Rights (ICCPR)	7 Sep 2000
<i>Optional Protocol to the ICCPR</i>	<i>7 Sep 2000</i>
CERD (Committee on the Elimination of Racial Discrimination)	8 Sep 1966
ILO 87 Freedom of Association and Protection of the Right to Organise Convention	2 Jun 1965
ILO 98 Right to Organise and Collective Bargaining Convention	2 Jun 1959
ILO 111 Convention concerning Discrimination in Respect of Employment and Occupation	4 Apr 1951
ILO 138 Minimum Age Convention	6 Jun 2011
ILO 182 Worst Forms of Child Labour Convention	13 Jun 2000
African Charter on Human and Peoples' Rights	1 Mar 1989
Protocol to the African Charter on Human and Peoples' Rights on the Establishment of an African Court on Human and Peoples' Rights	25 Aug 2004
African Charter on the Rights and Welfare of the Child	10 Jun 2005
Protocol to the African Charter on Human and People's Right on the Rights of Women in Africa	July 2003
African Youth Charter	July 2006
UNESCO Convention Against Discrimination in Education	Not ratified
UNESCO Convention on Technical and Vocational Education	Not ratified

Adapted from the Right to Education Project Factsheet (2012)

The Right to Education is also guaranteed in the African Regional Rights instruments. The International Human Rights Laws have often preceded the African Regional Human Rights laws, which tend to give further expression in the regional context.

The international human rights instruments are binding at both the regional and national levels. However, it is difficult to guarantee protection of human rights with only the international system. Credible and effective regional and national systems are required to promote enforcement. Unlike the UN system, the African charters do not dissociate civil and political rights from economic, social and cultural rights⁴⁰. The African regional system reconciles the universal human rights standards and African values in recognition of African cultural virtues.

There are other specific international laws from institutions such as UNESCO and the ILO, which directly relate to the Right to Education. The UNESCO Convention Against Discrimination in Education (CADE), for example, was the first international instrument in the field of education that has binding force in international law. It also inspired the writing of other instruments, particularly Article 13 of the ICESCR. Others include the UNESCO Convention on Technical and Vocational Education (CTVE); recommendations and declarations on aspects of education, such as recommendations on the development of adult education in 1976, all of which guarantee aspects of the Right to Education.

The ILO has three (3) major Human Rights Laws (Conventions No. 138, 182, and 169), require countries to ensure access to free basic education and wherever possible and appropriate, vocational training for all. These and many other national level policies and strategies on the Right to Education form an undeniable basis to demand these rights.

2.1.1 Ghana National Laws and Commitments to the Right to Education

Ghana's 1992 Constitution is the foremost legal instrument that guarantees universal rights in Ghana and underlies all other specific laws.

The Right to Education is guaranteed in Ghana's 1992 constitution, which states in Article 38; subsection 2:

"The Government shall within two years after Parliament first meets after coming into force of this constitution draw up a programme for the implementation within the following ten years for the provision of a free, compulsory universal basic education⁴¹." Also, the Education Act, 2008 (Act 778) and the Children's Act, (Act 560) guarantee the Right to Education in Ghana. Act 560 consolidates children's right to education by providing for the rights of the child, maintenance and adoption, and by regulating child labour, apprenticeship and related matters.

In Chapter V of the Constitution, a number of fundamental rights and freedoms are guaranteed which *"shall be respected and upheld by the Executive, Legislature and Judiciary and all other organs of*

⁴⁰ Kassa, A. G. (2015). The African Human Rights System, Programme on Women's Economic, Social and Cultural Rights. D-14 First Floor, Kalkaji, New Delhi-110019, India.

⁴¹ Ghana National Constitution (1992).

Government and its agencies and, where applicable to them, by all natural and legal persons in Ghana, and shall be enforceable by the Courts as provided for in this Constitution.” The rights guaranteed by the Constitution include:

- Children’s rights (Article 28) also see Children’s Act 1998 (Act 560)
- Equality rights (Articles 12, 17 and 30) also see Disability Act 2006
- Women’s and mothers’ rights (Article 26) also see Gender Act



Box 3: Excerpts of Ghana's 1992 Constitution on the Right to Education

EXCERPTS OF THE 1992 CONSTITUTION OF GHANA

For education, Article 25 guarantees the right to education that very closely matches international standards. It is further reinforced by Article 38, which is in Chapter VI of the directive principles of state policy:

Article 25 (1) All persons shall have the right to equal educational opportunities and facilities and with a view to achieving the full realisation of that right:

- (a) basic education shall be free, compulsory and available to all;
 - (b) secondary education in its different forms, including technical and vocational education, shall be made generally available and accessible to all by every appropriate means, and in particular, by the progressive introduction of free education;
 - (c) higher education shall be made equally accessible to all, on the basis of capacity, by every appropriate means, and in particular, by progressive introduction of free education;
 - (d) functional literacy shall be encouraged or intensified as far as possible;
 - (e) the development of a system of schools with adequate facilities at all levels shall be actively pursued.
- (2) Every person shall have the right, at his own expense, to establish and maintain a private school or schools at all levels and of such categories and in accordance with such conditions as may be provided by law.

Article 38 (1) The State shall provide educational facilities at all levels and in all the Regions of Ghana, and shall, to the greatest extent feasible, make those facilities available to all citizens.

(2) The Government shall, within two years after Parliament first meets after the coming into force of this Constitution, draw up a programme for implementation within the following ten years, for the provision of free, compulsory and universal basic education.

(3) The State shall, subject to the availability of resources, provide: (a) equal and balanced access to secondary and other appropriate pre-university education, equal access to university or equivalent education, with emphasis on science and technology; (b) a free adult literacy programme, and a free vocational training, rehabilitation and resettlement of disabled persons; and (c) life-long education.

Table 2: Available Remedies

AVAILABLE REMEDIES FOR HUMAN RIGHTS VIOLATION RELATED TO THE RIGHT TO EDUCATION		
Domestic	Regional	International
<ul style="list-style-type: none"> ✓ The right to education is justiciable before national courts ✓ The Commission on Human Rights and Administrative Justice is Ghana's national human rights institution and has the best possible rating from the UN. It has the power to investigate individual complaints of human rights violations – see Article 218 of the Constitution. 	<ul style="list-style-type: none"> ✓ ECOWAS Court of Justice ✓ African Committee of Experts on the Rights and Welfare of the Child ✓ African Commission on Human and Peoples' Rights and the African Court on Human and Peoples' Rights 	<ul style="list-style-type: none"> ✓ Committee on the Elimination of Discrimination against Women ✓ UN Human Rights Committee ✓ UNESCO procedure ✓ ILO procedure

Adapted from the Right to Education Project, Country Factsheet (2012)

2.2 Policies and Programmes

Many programmes and policies in Ghana re-enforce the above legislative and legal frameworks on human rights and Right to Education in Ghana. While many of these may be time bound, they nevertheless laid the legal frameworks which led to subsequent contemporary policies.

- The 2004 Early Childhood Care and Development Policy promotes holistic early childhood development and programme packages that address the physical, mental, social, moral and spiritual needs of the child.
- The Sustainable Development Goals of 2015
- Ghana Inclusive Education Policy 2015
- Ministry of Education Strategic Plan 2018-2030
- Education Sector Medium Term Development Plan 2018-2021

- The 2004 National Gender and Children Policy sets out a wide range of strategies for the improvement of living standards of women and children.
- A National Social Protection Strategy (NSPS) was developed in 2007 to provide safety nets for the vulnerable and excluded groups, including children.
- A three (3) year (2010-2012) National Plan of Action for Orphans and Vulnerable Children (OVC) was spearheaded by the Ministry of Employment and Social Welfare (MESW) together with the Ministry of Women and Children's Affairs (now Ministry of Gender, Children and Social Protection). It was to complement and reinforce existing legislature and other social policies for vulnerable groups. The OVC framework sets out time bound goals and objectives and outlines key activities and indicators for measuring progress towards addressing vulnerabilities faced by children. It is also a framework to provide care and support to vulnerable children in care institutions.
- The 2007 National Education Reform Programme (NERP) which was developed in 2007, focuses on universal basic completion by 2015, instead of just universal primary completion. By 2020, all junior secondary school graduates will be exposed to senior second cycle education or training.
- Ghana was among the first countries in Africa to join the Education for All initiative (EFA), now called the Global Partnership for Education, which is a World Bank project to support low-income countries meet the education targets of the MDGs. Ghana subscribed to the EFA Fast Track Initiative guidelines and prepared the Education Strategic Plan (ESP) in 2003, which aimed to achieve the MDGs by 2015.

Box 4: Measures to Guarantee the Right to Education

Education rights	Measure	Description
Free and compulsory primary education	Legal guarantee	2008 Education Act (Act 778) and Constitution. The Free Compulsory Universal Basic Education (FCUBE) reforms of 1996 were designed to enforce the objective of ensuring free, compulsory basic education available to all. In 2002, the programme was extended to 11 years when the government added two years to pre-primary education. It is one of the most ambitious pre-tertiary education programmes in West Africa.
Capitation Grant Scheme		By flagging public expenditures on education, many schools were forced to impose indirect fees, e.g. for registration, uniforms, textbooks, etc on pupils. A Capitation Grant Scheme was created in 2004 to help schools make up for the missing fees. It covered the whole country from 2005. It is given to every child in public school and covers cultural, sports and other miscellaneous fees and has led to a considerable increase in school enrolment.

School Feeding Programme		The objectives of the School Feeding Programme are to enhance the school enrolment, encourage attendance, ensure retention, and improve the nutritional and health status of children. Under the programme, locally grown food produce are used to provide hot meals to primary school pupils.
Distance learning		The Education Act 2008, (Act 778) guarantees that where appropriate, at each level of education, distance learning should be provided.
Non-discrimination and relevant education	Girls' Education Unit	Created in 1997 to give new emphasis to the removal of barriers to girls' education in the country.
Legal guarantee		The 2008 Education Act promotes inclusive education for children with special needs
Complementary Basic Education System		Intends to provide structured programmes of learning outside the formal school system for learners who are disadvantaged as a result of unfavourable socio-economic and cultural practices.
Policy Commitment		The guiding principles of the 2010-2020 ESP include the elimination of gender discrimination and other disparities, and employs efforts to make the education system more efficient.
National Education Policy 2015		Guidelines and Implementation Plan for the Ghana Inclusive Education Policy

Source: The Right to Education Project, Country Factsheet (2012)

2.3 Implementation Gaps - Rights of Children in Ghana

While there are many legal provisions, policies and programmes to advance human rights and the right to education in Ghana, there are gaps in their implementation. For instance, the FCUBE Policy doesn't seem to exist for most poor children. According to ActionAid's Right to Education and Education financing report in 2016, at the Junior High School, a dropout rate of 700,000 was recorded annually. At the basic school level, more than 300,000 children dropped out of school each year. Also, through the PRS project in 2012, ActionAid piloted the 'Action for Children's Rights in Education (ACRE)' project, implemented in six (6) countries in Africa including Ghana⁴². It found that across four (4) areas rights affecting girls, children and people with disability, Ghana didn't do well in the following:

⁴² Action for Children's Rights to Education; Action for Children's Rights in Education, A policy brief based on a comparative analysis research undertaken by six countries in sub-Saharan Africa using ActionAid's Promoting Rights in Schools Framework (2013).

- Parents continue to prioritise boys' education, with 62% expressing a preference for sending boys to school as opposed to girls.
- An estimated 80% of children with disability do not attend school and around 46% of parents said they would be reluctant to send a child with disability to school. Girls with disability are particularly discriminated against, with 73% of parents prioritising their education below that of all other children in the household.
- An overwhelming 94% of parents noted that schools are not accessible. Children with physical disabilities are unable to go to school because parents are not making their education a priority compared to other children in the household.
- 40% of the teachers in the schools studied had not received any training at all and lacked the skills to support children with disabilities in class. Moreover, even when trained professionals are assigned, they are simply not enough to respond to the critical needs on the ground.
- Corporal punishment remains prevalent in schools across all six (6) countries, with 53% of respondents in Ghana stating that it is regularly administered by teachers.
- Children, particularly girls, are also significantly affected by sexual harassment and abuse both in and on the way to school. 15% of respondents indicated that incidences of sexual abuse against girls are common with almost 40% identifying boys as the main perpetrators.
- 70% of the children reported that they were not allowed to express themselves at home even in matters affecting their education. At the school level, there was no involvement or consultation with pupils, as an overwhelming 96% reported that they were not consulted in decision-making processes.
- Although the Teachers' Code of Conduct in Ghana prohibits sexual relations between teachers and pupils, only 43% of teachers interviewed were aware of its existence.

Following these concerns, the GNECC collaborated with the GI-ESCR and other bodies such as the African Network Campaign on Education for All, Privatisation in Education Research Initiative and the Right to Education Project to submit a report to the Pre-Sessional Working Group of the Committee of the Right of the Child (CRC) in 2014, and presented the following concerns⁴³:

1. Since the last 50 years, the Ghanaian authorities have deliberately favoured private education.
2. Upon the introduction of the FCUBE policy, the authorities failed to provide the necessary infrastructure and human resources to support the rapid increase in enrolment which followed its implementation.

⁴³ The Parallel Report (2014) submitted by the Ghana National Education Campaign Coalition and the Global Initiative on Economic Social and Cultural Rights (GI-ESCR) to the Committee on the Rights of the Child.

3. The Government admits that the quality of education is higher in private schools than in public schools. The Education Strategic Plan notes that most students who progress from basic schools/junior high schools to secondary schools are from the private schools, thereby encouraging a *de facto* privatization of the education sector in Ghana.
4. Government's preference for private institutions is seen as an extension of support to some groups that are well-placed, to the detriment of the most vulnerable ones, thus increasing inequalities in the educational system.
5. There are grave concerns over the lack of data and transparency about the fast-paced privatization of the education system, in particular with respect to Low Cost Private Schools (LCPS) in Ghana and its impact on children's right to education.

2.4 National Education Statistics

Table 3: Population Distribution of Children by Age Groups in 2014

AGE GROUP	Male (%)	Female (%)	Total (%)	Absolute
0-4	14.4	13.2	13.8	3,405,406
5-9	13.2	12.2	12.7	3,128,952
10-14	12.3	11.4	11.8	2,916,040
15-19	10.9	10.3	10.6	2,609,989
Total	50.8	47.1	48.9	12,058,164
National total (All ages)				24,658,823

Source: GLSS 2012/13, Ghana Statistical Service Population Census Data (2014)

According to the 2010 Population Census, as at 2014, the total population of children of school going age (0-19 years) was 12,058,164 (see Table above). This population distribution indicates age and year categories for which the education sector metric or ratios have been derived. These are the Gross Enrolment, Net Enrolment, Gross Admission and other ratios for performance and intake. These are provided below in the school level statistics.

2.4.1 Pre-School Statistics

The number of public and private schools at the pre-school level, as shown below, continues to grow over the years. At the Creche and Kindergarten, a total of 8,930 and 24,418 respectively were recorded for the 2017/18 academic year. However, for the public sector, it was about 95 schools less in the 2012/13 academic year, which stood at 511 schools. On the other hand, private providers continue to increase at an average rate of about 640 schools since 2011/12 (see Table 4 below). From 2011 to 2012

and 2017 to 2018, private crèches increased from 4,032 to 8,514, while public providers decreased over the same period from 511 schools in 2012/13 to 416 schools in the 2017/18 academic year. At the Kindergarten level, this trend was reversed where the public sector recorded a total of 14,649 schools in 2017/2018 compared to 9,769 in the private sector. Generally, private schools continued to show upward increase in numbers. The private sector saw a total of 4,359 increase in kindergartens compared to 1,144 for the public sector over the same period (see Table 4 below).

Table 4: Number of Pre-Schools by Types in Ghana

Number of Crèches and Nurseries by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	455	511	369	319	342	398	416
Private	4,032	4,841	5,375	5,899	6,638	7,533	8,514
Total	4,487	5,352	5,744	6,218	6,980	7,931	8,930
Number of Kindergartens by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	13,505	13,305	13,492	13,828	14,145	14,432	14,649
Private	5,410	5,972	6,608	7,132	7,907	8,807	9,769
Total	18,915	19,277	20,100	20,960	22,052	23,239	24,418

Table 4 above shows that enrolment at the Pre-school has generally kept pace with the increasing numbers of schools. However, at the crèche, public school enrolment decreased from 28,422 pupils in 2011/12 to 18,578 in 2017/18. On the other hand, enrolment at private schools increased from 210,248 in 2010/11 to 461,041 in 2017/2018. At the Kindergarten, enrolment in the public schools vastly outperformed private providers with a total of 1,250,144 compared to 527,877 private enrolments in 2017/18 academic year. The public sector showed consistent increases over the years until in 2016/17 academic year when enrolment at the kindergarten dropped from 1,289,541 to 1,250,144 in 2017/18. The level of enrolment at the kindergarten in the public sector depicts the normal year of start for most children in Ghana's public schools. These numbers closely compare to the population size of this group in the country at 3,405,406 for 0-4-year olds in 2014 (Table 3 above).

Table 5: Enrolment in Pre-Schools by Types in Ghana (2010-2017/18)

Enrolment in Creches and Nurseries by Type								
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	28,422	24,057	28,446	19,798	14,184	15,822	17,514	18,578
Private	210,248	236,561	273,769	317,996	320,217	371,750	412,551	461,041
Total	238,670	260,618	302,215	337,794	334,399	387,572	430,065	479,619
Enrolment in Kindergartens by Type								
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	1,180,760	1,199,967	1,226,132	1,241,093	1,285,479	1,287,354	1,289,541	1,250,144
Private	310,690	343,347	78,373	404,457	481,236	483,233	485,406	527,877
Total	1,491,450	1,543,314	1,604,505	1,645,550	1,766,715	1,770,587	1,774,947	1,778,021

Source: EMIS data

Table 6: The Number of Teachers in the Pre-Schools by Type (2012-2014/15)

Number of Teachers in Creches and Nurseries by Type								
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	840	711	843	570	492	474	608	608
Private	7,482	8,818	10,232	12,094	13,298	15,065	17,449	18,827
Total	8,322	9,529	11,075	12,664	13,790	15,539	18,057	19,435
Number of Teachers in Kindergartens by Type								
	2010	2011	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	31,595	31,691	33,108	36,724	37,147	37,828	42,941	42,666
Private	9,889	10,726	12,115	13,851	14,860	16,258	18,155	19,048
Total	41,484	42,417	45,223	50,575	52,007	54,086	61,096	61,714

Source: EMIS data

Table 6 shows the number of teachers per provider. This has kept pace with the enrolment pattern, with public providers decreasing from 840 in 2010/2011 to 608 teachers in 2017/2018 at the crèche. At the Kindergarten, the trend reversed in favour of public schools recording 42,666 teachers in 2017/2018 compared to 19,048 for private providers.

Also, in percentage terms, trained teachers in public schools far outperforms the private providers at all levels in the pre-school. Public schools recorded a maximum of 41.5% and 61.7% of trained teachers at the crèche and kindergarten respectively. However, private schools recorded a dismal 7.7% and 8.3% as its highest performance for the crèche and the kindergarten respectively (See table 7 below).

Table 7: % of Trained Teachers in Crèches and Nurseries by Type

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	34.0	33.7	41.5	33.1	30.0	34.4
Private	4.5	4.2	4.0	4.8	6.7	7.7
Total	6.7	5.5	5.3	5.7	7.5	8.5
% of Trained Teachers in Kindergartens by Type						
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	51.6	54.8	61.7	66.0	65.1	75.2
Private	5.2	5.0	5.1	5.7	6.9	8.3
Total	39.1	41.2	45.5	47.8	47.8	54.6

Source: EMIS data

Pupil-to-teacher ratios are better in private schools compared to public schools. On the average, pupils-to-teacher ratio was 32.6 for public schools compared with an average of 25.6 for private crèches/nurseries. At the kindergartens, these ratios are still better for private schools at 30.6 as compared to 38.3 for the public sector. (See Table 8 below).

Table 8: Teacher-Pupil-Ratio in Pre-Schools (2012-2017/18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.3	0.2	0.2	0.06	0.06	0.06
Private	0.3	0.3	0.3	0.1	0.1	0.1

Source: EMIS data

Core textbook (Maths, English, Science) ratios per pupil at the pre-schools are generally low at about 30 books per 100 pupils for all types of schools, public and private (Table 9). Likewise, the pupil-to-desk ratio as shown in Table 10 below also depicts inadequate numbers. In this case, private schools have better ratios at about 90 desks per 100 pupils on average, compared to public schools with about 60 desks per 100 pupils on average between 2012 and 2018.

Table 9: Pre-School (Kindergarten) Pupil- Core Textbook Ratio (2012-18)

Pupil/Teacher Ratio in Crèches and Nurseries by Type (%)							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Ave. Ratio
Public	34	35	29	33	29	31	32.6
Private	27	26	24	25	24	24	25.6
Total	27	27	24	25	24	25	25.3
Pupil/Teacher Ratio in Kindergartens by Type (%)							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Ave. Ratio
Public	37	43	35	34	30	29	38.3
Private	31	29	32	30	27	28	30.6
Total	35	33	34	33	29	29	32.2

Table 10: Pre-School (Kindergarten) Pupil-Desk Ratio (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.5	0.5	0.5	0.6	0.6	0.6
Private	0.8	0.8	0.7	0.9	0.9	1.0

Source: EMIS data series

School progression rates were generally high at the pre-schools. Progression rate improved markedly in the 2015/16 academic year to 116.6 and 113.6 for both public and private schools respectively. However, this improvement was not sustained in the 2017/18 academic year for all types of schools. It slugged to 96.2 and 95.9 respectively for both types of schools (see table below).



Kindergarten children following instructions in a class activity

Table 11: Kindergarten Progression Rate by Type (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public (%)	97.4	97.4	97.5	116.6	99.3	96.2
Private (%)	98.8	98.9	99.3	113.6	99.1	95.9

Source: EMIS data series

2.4.2 Primary School Statistics

Generally, the number of schools and enrolment of all types in primary schools have seen year-on-year increases between 2001 through to the 2017/18 academic year. Overall, this is about 7.3% increase in the total number of schools in the period. Private schools saw a proportionate increase over the period compared to public primary schools. Public primary schools recorded about 22.7% overall increases between 2001 and 2018 while the private sector recorded 222% increase over the same period. The rate of increase in public primary schools dipped from 1.2% in 2015 to 1.1% in 2018. On the other hand, private schools decreased from a rate of 9.6% annually in 2015 to 8.1% in 2018.

Table 12: Number of Primary Schools and Enrolment by Type (2001-2014/18)

	Number of Primary Schools by Type (2001-2014/18)						
	2001/2	2014/2015	Rate of Increase	2015/16	2016/17	2017/18	Rate of increase
Public	12,335	14,405	1.2%	14,664	14,923	15,138	1.1%
Private	2,950	6,904	9.6%	7,625	8,566	9,488	8.1%
Total	15,285	21,309	2.8%	22,289	23,489	24,626	10.5%

Source: EMIS data

Enrolment seemingly kept pace with increases in the number of primary schools over the period. Overall, enrolment at the primary level increased by 159% between 2001 and 2018. However, private schools have seen higher annual rate of increases than public schools in all areas. The average rate of increase of private primary schools was about 9.4% over a 14-year period in 2015 while that of the public sector was a mere 3.8% over the same period. These increases dipped to 3.8% and -0.8% for private and public primary schools respectively in 2018. Enrolment in private schools was only about four (4) times more compared to public schools (see table below).

Table 13: Primary School Enrolment by Type (2001-2018)

Primary School Enrolment by Type (2001-2018)							
	2001/2	2014/15	Ave. Rate of Increase	2015/16	2016/17	2017/18	Ave. Rate of Increase
Public	2,113,749	3,244,997	3.8%	3,256,390	3,258,996	3,175,338	-0.8
Private	472,685	1,097,318	9.4%	1,101,786	1,134,065	1,225,856	3.8
Total	2586434	4,342,315	2.9%	4,358,176	4,393,061	4,401,194	0.3

Source: EMIS data

For a school system to function adequately, a number of quality of teachers is required. Table 14 below shows the number of teachers by school type. Overall, a total of 161,475 teachers were recorded for primary schools, both public and private. However, while public schools recorded an overall increase of 15% in the number of teachers between 2012 and 2018, private schools recorded 50.6% increase in the same period. This perhaps reflects the low pupil-teacher ratios (PTR) in private primary schools compared to the public schools. Also, although an increase in the number of teachers in private schools can be observed, the number or percentage of trained teachers is still very low. Public schools generally

recorded more trained teachers at about seven (7) times more than private schools (see table below). Private schools had about just a third of the number of teachers in the public system.

Table 14 Number of Teachers and Trained Teachers in Primary Schools (2012-2018)

Number of Teachers in Primary Schools by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	
Public	94,905	97,739	97,715	97,307	110,433	109,220	
Private	34,694	39,139	42,213	45,590	50,506	52,255	
Total	129,599	136,878	138,928	142,897	160,939	161,475	
% Number of Trained Teachers in Primary Schools by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	
Public	69.4	70.2	75.0	78.0	76.0	83.4	
Private	9.2	7.8	8.1	9.3	10.3	11.6	
Total	53.3	52.4	54.7	56.0	55.0	60.0	

Source: EMIS data

Between 2012 and 2018, Ghana's average pupil-teacher-ratio was 29.6/1 (Table 15). Therefore, Ghana meets the international benchmark for pupil-teacher-ratio of 40/1. However, private schools recorded on average 24.3 PTR compared to 32 for public primary schools between the period.

On the other hand, the average completion rate by sex at primary schools was 101.9% between 2012 and 2018. Generally, completion rate fluctuated between 95.9 and 113.8 for both public and private schools in the period, recording 113.8 in the 2012/13 academic year. This was over 100% in 2012 for both sexes in the period.

Table 15: Pupil/Teacher Ratios and Completion Rate by Sex (2012-2018)

Pupil/Teacher Ratio in Primary Schools by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average
Public	33	32	34	33	30	29	32
Private	27	24	26	24	22	23	24.3
Total	32	30	31	30.6	27	27	29.6

Completion Rate in Primary Schools by sex							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average.
Boys	113.8	99.0	100.8	102.3	101.1	99.2	102.7
Girls	111.0	95.9	98.5	100.7	100.2	100.1	101.1
Total	112.4	97.5	99.6	101.6	100.8	99.6	101.9

Source: EMIS data

At the primary level, pupil-to-core textbook ratio in public primary schools improved from 0.4 in 2012/13 to 0.7 in 2013/14 and 2014/15 academic years. This was a better performance than observed in private schools with a stagnated Pupil-to-textbook ratio at 0.4. (Table 16 below). Also, there was no progress in the Pupil-to-desk ratio with the record of 70 desks to 100 pupils between 2012 and 2018 for public schools while the private system performed better with 80 desks per 100 pupils, indicating an improvement in the later years of 2016-2018, as shown in Table 17 below.

Table 16: Primary School Pupil-Core Textbook Ratio (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.4	0.7	0.7	0.53	0.5	0.4
Private	0.4	0.4	0.4	0.4	0.4	0.4

Source: EMIS data

Table 17: Primary School Pupil-Desk Ratio (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.7	0.7	0.7	0.7	0.7	0.7
Private	0.9	0.4	0.8	0.9	1.0	1.0

Source: EMIS data

Table 18: Primary School Progression Rate by Type (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public (%)	97	97.4	97.6	102.3	101.1	92.2
Private (%)	99.2	99.1	99.3	100.7	100.2	100.1

Source: EMIS data

Progression in private schools recorded a better outcome than in public schools, as shown in the table above. This could be attributed to two (2) reasons: better performance or the monetary interest of these private schools to push children through, regardless of their performance.

Table 19: Number of Girls and Gender Parity Ratios in Primary Schools (2012-2018)

Number of Girls in Primary Schools by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	
Public	48.7	48.7	48.7	49	49	49	
Private	49.8	49.8	49.8	50.1	49	50.1	
Total	48.9	49.0	49.0	49.3	49.2	49.3	
GER & Gender Parity Index in Primary Schools							
Boys GER	105.5	108.0	110.4	110.9	111	106	
Girls GER	104.5	106.7	110.4	111.7	111.7	106.3	
Parity Index	0.99	0.99	1.00	1.01	1.01	1.0	

Between 2012 and 2018, the number of girls in primary schools closely matched the number of boys. There were no marked changes over this period. This is same for both public and private providers. However, while the numbers in the public schools have remained the same, private schools showed an upward trend in the number of girls over the period from 2015 to 2018. Gross enrolment on the other hand for both sexes has consistently been above 100%, with Gender Parity index also recording in most cases above 1.0 in primary schools (see Table 19 above).

Table 20: Net Enrolment in Primary School by Locality, Sex, Poverty Status and Standard of Living Quintiles

2012/13	Quintiles						Poverty Status			All
Locality	Sex	Lowest	Second	Third	Fourth	Highest	Very poor	Poor	Non poor	
Urban	Male	69.5	76.6	79.4	81.8	88.3	78.7	67.4	81.8	79.6

	Female	69.4	76.9	82.1	82.7	84.1	52.2	74.7	81.8	80.2
	All	69.5	76.7	80.8	82.3	86.1	68.6	70.8	81.8	79.9
Rural	Male	60.8	69.2	72.6	70.1	74.1	59.3	63.8	71.1	66.2
	Female	60.7	68.3	73.6	73.9	77.1	58.6	64.6	71.9	66.6
	All	67.7	68.8	73.1	72.1	75.7	59.0	64.2	71.5	66.4
Total	Male	61.9	71.4	75.4	76.6	83.7	60.5	64.6	75.9	70.6
	Female	61.7	70.9	77.5	78.9	81.9	58.3	66.5	76.7	71.2
	All	61.8	71.2	76.4	77.8	82.8	59.5	65.5	76.3	70.9

Source: Ghana Living Standard Survey round of 6. Ghana Statistical Service (2014)

Poverty is a hindrance to educational attainment. The table above gives statistics for all quintile groups and net enrolment at the primary level based on sex, locality and poverty status. The lowest enrolment rate can be found among very poor girls in urban areas, showing 52.2%, followed by 58.6% for very poor girls in rural areas. In order to increase equity, it is necessary to undertake strategic budget targeting to promote educational opportunities for very poor girls, both in urban and rural areas, while expanding opportunities for children in rural areas and poor people generally. Besides advocating for an increase education funding, this report recommends that the budget is targeted with a focus on equity.



Pupils at Sakote Basic School in the Upper East region join hands in group work

2.5 Junior High School (JHS) Statistics

The number of JHS in both public and private sectors increased over the years between 2001 and 2018. Overall, a total of 16,850 schools, (10,784 public and 6,066 private), were recorded in 2017/18 respectively. Private schools saw a much higher average annual rate of increase from 19.7% between 2001 and 2018 compared to 3.4% for the public schools. The rate of increase for the public schools further declined between 2015 and 2018 at an average rate of 2.9% annually.

Enrolment continues to increase for all school types at the JHS. A total of 1,132,319 enrolments were achieved in 2018 for both private and public junior high schools.

Table 21: Number of Schools and Enrolment by Type in the JHS (2001-2018)

	2001/2	2014/15	Rate of Increase	2015/16	2016/17	2017/18	Rate of Increase
Public	6414	9,445	3.4%	9905	10,382	10,784	2.9%
Private	1168	4,395	19.7%	4862	5422	6066	8.2%
Total	7582	13,840	5.9%	14,767	15804	16,850	4.7%
Enrolment by Type							
	2001/2	2014/5	Rate of Increase	2015/16	2016/17	2017/18	Rate of Increase
Public	741,895	1,240,416	4.8%	1,254,370	1,256,908	1,288,425	2.7%
Private	123,741	350,863	13.1%	353,012	353,926	357,339	1.2%
Total	865,636	1,591,279	6.0%	1,010,246	1,041,012	1,132,319	4.0%

Source: EMIS data

Generally, the number of teachers per school type at all levels in the JHS has shown a consistent increase over time (2012-2018). At the public schools, this was about 24.8% between 2012 and 2018 (see table below). Similarly, for the private schools, the number of teachers increased to about 53% over the same period. However, as shown in the lower levels, the public junior high schools outperformed the private system in the percentage of trained teachers in schools (87.5% compared to 18.3%). If a high number of trained teachers in a school connotes quality, then the government must strengthen regulations to ensure that teachers in both public and private schools acquire the requisite qualifications (See table 22).

Table 22: Number of Teachers and Percentage Trained in JHS by Type (2012-2018)

Number of Teacher in JHS by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	
Public	72,777	77,218	77,239	79,391	88,805	90,818	
Private	21,020	23,703	26,119	28,034	31,003	32,176	
Total	93,797	100,921	103,358	107,425	119,808	122,994	
% of Trained Teachers in JHS by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average.
Public	83.7	84.5	87.8	89.6	88.1	91.5	87.5
Private	17.5	16.5	16.5	18.76	19.3	21.3	18.3
Total	68.9	68.5	69.8	56	70.3	73.1	67.7

Source: EMIS data

Between 2012 and 2018, Ghana's average pupil-teacher-ratio was 15/1 for both private and public junior high schools (Table 23 below). This is low for both types of providers but it meets the international benchmark for pupil-teacher-ratio of 40/1. However, private schools recorded on average 13 PTR compared to 15 for public schools between the period.

The average completion rate by sex at junior high schools was 76.5% and 71% respectively for boys and girls, between 2012 and 2018. Generally, completion rate in the JHS was lower than the primary and pre-school levels. This was on average over 100% for the primary level compared to 73.7% for the junior high school over the same period.

Table 23: Pupil-Teacher-Ratio and Completion Rate in JHS by Type (2012-2018)

Pupil/ Teacher Ratio in JHS by Type							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average
Public	16	15	16	16	14	14	15
Private	14	12	13	13	11	11	13
Total	15	15	16	16	14	14	15

Completion Rate in JHS by Sex							
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Ave
Boys	74.9	72.0	76.4	78.6	77	80.1	76.5
Girls	65.3	65.8	70.6	73.5	73.4	77.4	71.0
Total	70.1	69.0	73.5	76.1	75.2	78.8	73.7

Source: EMIS data

In Table 24 below, pupil-to-core textbook (Maths, English, Science) ratio in public schools was better than the private the JHS at an average of about 50 books per 100 pupils. In private schools, it was 40 books per 100 pupils.

However, private schools tend to have better desks to pupil ratios. In Table 25, private schools recorded close to 100% pupil-to-desks ratio while in the public schools it was 80 desks per 100 pupils.

Table 24: Junior High School Pupil-Core Textbook Ratio (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.4	0.7	0.7	0.6	0.5	0.4
Private	0.4	0.5	0.4	0.4	0.4	0.4

Source: EMIS data

Table 25: Junior High School Pupil-Desk Ratio (2012-18)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0.8	0.8	0.8	0.8	0.9	0.9
Private	0.9	1.0	0.9	1.0	1.0	1.1

Source: EMIS data

Table 26: Percentage Girl's Enrolment and Gender Parity in JHS One (2012-2018)

		% Girls' Enrolment in JHS by School Type					
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average
Public	46.6	46.0	45.9	45.8	46.1	47.0	46.2
Private	48.5	45.8	38.7	48.4	47.8	45.8	45.8
		GER & Gender Parity Index in JHS by Sex					
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Average
Boys GER	85.2	84.0	87.1	89.3	87.9	86.2	86.6
Girls GER	79.2	80.0	83.6	86.7	85.9	85.9	83.5
Gender Parity Index	0.93	0.95	0.96	0.97	0.98	1.0	0.97

Source: EMIS data

The number of girls enrolled in both private and public providers has consistently been below 50%. An average of the number of girls enrolled in public JHS was 46.2% compared to 45.8% for private schools between 2012 and 2018. Gross Enrolment Rate (GER) was higher for boys compared to girls. Gender parity index on average was 0.97 for junior high schools.

Table 27: Gross Enrolment Rate in Primary and JHS (2010-2018)

Year	Primary			Junior High School		
	Total Popul. (6-11year old)	GER	Net Out/In School	Total Popul. (6-11 yrs olds)	GER	Net Out/In Sch.
2010/11	4,112,511	96.4	-148,050	1,335,400	79.6	-272,421
2011/12	4,211,217	96.5	-147,392	1,718,507	80.6	-333,390
2012/13	3,909,857	105.0	+195,492	1,766,416	82.2	-314,422
2013/14	3,835,594	107.3	+279,998	1,796,478	82.0	-323,366
2014/15	3,933,682	110.4	+409,102	1,863,745	85.4	-272,106
2015/16	3,916,406	111.3	+442,553	1,826,472	88.0	-219,176

2016/17	3,945,032	111.4	+449,733	1,855,623	86.8	-244,942
2017/18	4,144,762	106.2	+256,975	1,912,381	86.1	-265,820
Average						280,705

Source: EMIS data

Table 27 shows the Gross Enrolment Ratio (GER) and total population for primary and junior high schools. Between 2010 and 2018, GER for primary schools was above 100%, except between 2010 and 2012. It was below 90% for the junior high school.

However, the GER showed high dropout rate throughout the period for JHS. An average of 280,705 children may have been out of school based on the total recorded population of that group. This implies that on account of the 2010 population census estimates, about 280,705 children between the ages of 10-14 were not in school between 2010 and 2018.

Table 28: Net Enrolment in JHS by Locality, Sex, Poverty Status and Standard of Living Quintiles (GLSS 5)

Locality	Sex	Quintiles					Poverty Status			All
		Lowest	Second	Third	Fourth	Highest	Very poor	Poor	Non poor	
Urban	Male	*16.8	33.5	35.4	41.4	48.7	*7.4	22.7	39.8	36.6
	Female	*18.3	32.0	34.2	38.6	56.7	*20.7	*19.7	41.1	37.9
	All	17.6	32.8	34.8	39.8	53.1	*14.3	21.2	40.5	37.3
Rural	Male	10.2	18.0	17.7	*15.0	34.8	7.1	13.8	19.6	14.6
	Female	10.6	20.2	20.6	25.7	39.4	8.6	15.2	23.3	17.7
	All	10.3	19.0	19.1	20.5	37.2	7.7	14.4	21.4	16.0
Total	Male	10.9	22.8	25.9	29.3	44.4	7.1	15.6	29.2	21.9
	Female	11.7	24.1	27.5	33.6	51.8	9.4	16.3	32.7	25.7
	All	11.2	23.4	26.7	31.6	48.4	8.1	15.9	31.0	23.8

Source: GLSS6 Poverty Profile in Ghana 2005-2013 (*Cells with less than 30 observations)

From the net enrolment in school by locality, sex and quintile groups, people in the lowest quintile and rural communities generally experienced the least enrolment figures in schools. This disparity was more

pronounced at the JHS and SHS. Only 11.2% and 4.4% of the lowest quintile group enrolled in JHS and SHS in 2012/13 compared to 48.4 and 29.9 for the highest quintile group respectively.

The situation was critical for rural communities who fared worse than those in urban communities in the same quintile groups. For example, whereas the rate for urban communities was 17.6%, rural communities recorded only 10.3% for the same quintile group at the JHS. This trend is common and suggests that the lowest quintile rural communities experienced the worse net enrolment in the period. This situation was much better for the primary school where net enrolment was generally high for all quintile groups. This indicates that there is an increasing cost as one progresses through to the SHS, which is a hindrance to poor families.



JHS pupils in the Greater Accra Region interacting with donors and ActionAid staff in their classroom

2.6 Senior Secondary School Statistics

Table 29 below shows a relative increase of private SHS at an average rate of 22.3% over nine (9) years between 2005 and 2014. It showed that they may have been filling in gaps left by public schools at this level. This somehow stagnated or reversed with a decreasing rate of -0.9% between 2015 and 2018.

The rate of enrolment in private SHS similarly decreased from 18.2% to 1.7% over the same period. However, public schools saw a steady growth of 1.7% between 2005 and 2018, and 2.9% between the later years of 2015 and 2018. Also, with enrolment figures decreasing at a lesser rate of 15.3% to 4.4% over the same period, this level of performance shows the competitiveness for the public SHS compared with their private counterparts. Majority of parents prefer to send their children to public SHS, which are cheaper and have better reputation and track record. On the other hand, private SHS are usually more expensive and less equipped. It is the poor who are usually priced out of the competition for public SHS and are left with more expensive options.

Table 29: Number of Schools and Enrolment in the Senior Secondary School

Number of Schools by Type (2005-2018)							
	2005/6	2014/15	Rate of Increase	2015/16	2016/17	2017/18	Rate of Increase
Public	485	562	1.7%	578	620	630	2.9%
Private	100	301	22.3%	294	307	286	-0.9
Total	585	863	5.3%	872	927	963	3.4
Number of Enrolment by Type (2005-2018)							
Public	311,966	741,052	15.3%	787,861	813,448	892,015	4.4%
Private	24,209	63,922	18.2%	63,451	67,322	66,804	1.7%
Total	338,519	804,974	15.3%	851,312	880,770	958,819	4.2%

Source: EMIS data

The input quality at the SHS improved between 2013 and 2015. Students-to-classroom ratio decreased from 56 in 2012 to 39 and 37 respectively in 2013/14 and also in 2014/15. This shows a better spacing for students. Likewise, student-to-teacher/trained teacher ratio improved between 2013 and 2015 (see table 30).

Table 30: Inputs Quality at the Senior Secondary School by Year

Input	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Student to Classroom Ratio	46	53	50	56	39	37
Student to Teacher Ratio	21	27	24	23	19	20
Student to Trained Teacher Ratio	25	32	28	27	23	24

Source: Education Sector Performance Report (2015)

2.7 The Privatisation Landscape in Ghana

Privatisation of education has dominated the education debate since the introduction of market principles in the education sector. “It is worldwide in scope, with the ‘privatisers’ achieving greater influence in all geographical areas”⁴⁴.

In Ghana, as in other countries, there is a move away from a publicly dominated system of education delivery towards a mixed structure where public and private institutions come together to serve their respective interests. The National Educational Report (NER, 2000) indicates that a reform programme had given a new impetus and encouragement to private individuals to establish schools at all levels in the country⁴⁵. As a result, the number of private schools and their enrolment have increased significantly over the last 14 years⁴⁶. The strong demand for private education has resulted in tremendous growth of private schools and private universities especially in areas with high per capita income, such as Greater Accra and Ashanti regions. There were more private basic schools (3,982) in the Greater Accra region than public schools (1,659) as at 2018. Private schools seem to be supplanting, rather than supplementing public education, while the State struggles to fulfil its obligation to provide free and good quality education for all. Indeed, privatisation of education has increased the share of private financing at the basic level too. The focus of the State has shifted from input considerations to output, and from provider to regulator.

The major driver of the growth of the private education sector in Ghana is the perceived higher quality of education it provides, using the Basic Education Certificate Examination (BECE) as the measure of quality. It is suspected that this has motivated private schools to prepare students for examinations only, neglecting other critical aspects of education. People have also suggested that privatisation in education is the reason behind the limited access to educational facilities where they are needed, mostly due to underfunding by the State.

⁴⁴ Lieberman, M. (1989). Privatisation and Education Choice. New York: St Martin’s Press. p, 11

⁴⁵ Education Privatisation in Ghana Report (2016) Action Aid-Ghana.

⁴⁶ Ghana Education Service EMIS Data.



To expand education for all, the government enacted the Education Act of 1961 which made primary and middle schools free and compulsory for all children. The government supplied and paid teachers while the local authorities provided school buildings. The system therefore introduced decentralization in the provision of education. In line with this Act, the Minister of Education directed that any parent who failed to send their child to school would be fined. This new directive meant that all children of school-going age should be found places in school.

The policy of free, compulsory education was, however, not fully implemented. Under the Act, the government also allowed individuals to open private schools. This idea of private participation was given further emphasis in the policy of decentralization. From the late 1970s, the quality of basic education which had been high in the previous years, began to deteriorate. Poor supervision and ineffective management of schools also led to further deterioration in the quality. The national economy had almost collapsed for a number of reasons including extreme drought, the repatriation of over 1 million Ghanaians from Nigeria and military dictatorship, which compelled Ghanaian teachers to seek greener pastures elsewhere, notably Libya⁴⁷.

Education reforms were introduced in 1987 to expand access, improve quality and enhance managerial practices. By 1994, the reforms had not achieved all their objectives, especially universal access and quality. The achievement of these objectives appeared to be beyond the reach of government alone, hence the increased role of private schools and the new education privatisation orientation. This spanned from pre-school to the tertiary level. However, even with the privatisation, Ghana still seemed far from the target.

Currently there are about 562 public and 301 private SHS in Ghana. This means that 34.8% of SHS in Ghana are privately owned. The establishment of technical and vocational institutes and polytechnics to provide practical skills to students also received some attention from the government. Today, there are 29 National Vocational and Training Institutes (NVTI) and 23 Technical Institutes in the country. Ten administrative regions of Ghana also has a Polytechnic.

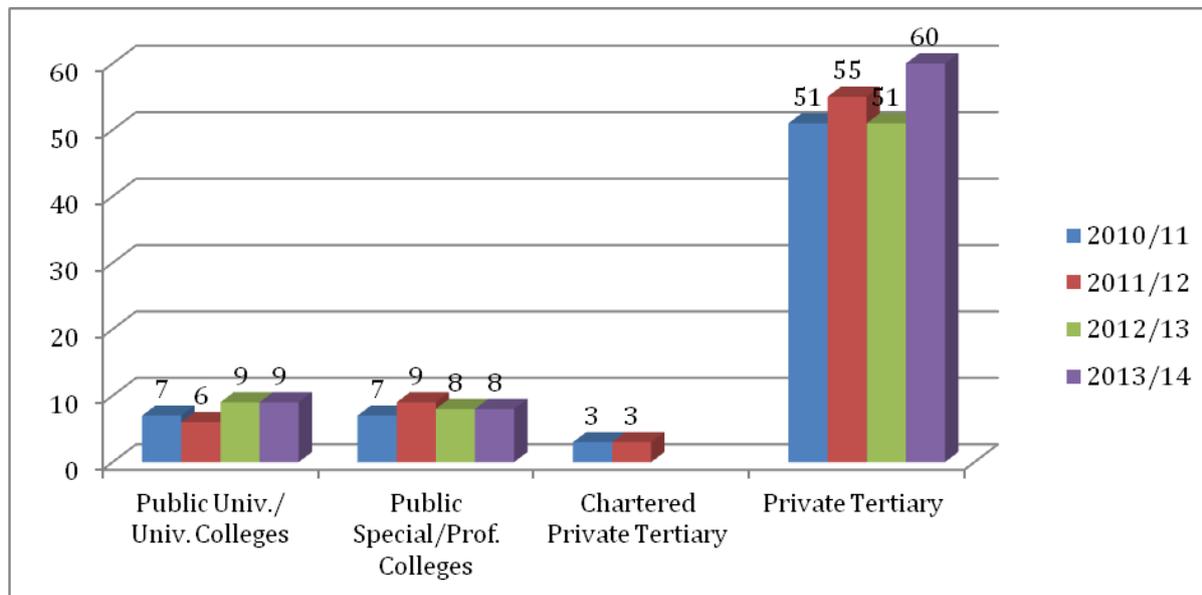
There was also an expansion of university education with the establishment of the University of the Gold Coast (Ghana) in 1948. The university came about as a result of agitations by educated Africans in the British Government. In the process of expansion, the Kwame Nkrumah University of Science and Technology (KNUST), formerly Kumasi College of Technology was established in 1961. A third university, the University College of Cape Coast, was established in 1962 to train teachers. Since then, university education has continued to expand with the introduction of the University for Development Studies and University of Education, Winneba both in 1992 and the University of Mines and Technology in 2005.

To address the high cost of education, the government introduced a loan scheme for undergraduate students, to cut down education expenditure. Three (3) new public universities—the University of Energy and Renewable Natural Resources, University of Health and Allied Sciences and the University for

⁴⁷Education Privatisation Report (2016), ActionAid Ghana.

Environment, Science and Innovation were established. Currently, there are about 60 private tertiary institutions, 17 public tertiary institutions and 38 Colleges of Education in Ghana (refer to Figure 2 below).

Fig. 2: The growth of Tertiary Education in Ghana



Source: Ghana Education Sector Report (2015)

2.8 Privatisation of Education in Ghana - The Reality

In Ghana and other countries, privatisation in education has emerged largely as a result of the perceived incapacity of the state to meet the increasing demand of educational services at all levels. The ongoing dissatisfaction over the fallen standards of education within the public education system renewed the call to allow for greater private participation. The strong demand for private education has resulted in tremendous growth in the number of private schools and universities.

2.8.1 History and popularity of private schools in Ghana

While the provision of education by the colonial authorities and missionaries started as far back as the 1800s, the first Education Ordinance in the country was passed in 1852 under Governor Stephen Hill. The ordinance failed due to the refusal of the people to bear the cost of education through the Poll Tax. Another Education Ordinance in 1882 introduced two (2) categories of primary schools into the country - "Government" and "assisted" schools. The latter were run by non-governmental bodies. Churches remained unsurpassed in the provision of education. At the end of the colonial period, (1950-51), there were altogether only two government secondary schools with an enrolment of 857 and 11 government-assisted schools, the rest were mostly church established schools.

In relation to funding, the colonial government provided substantial grant-in-aid subsidies to expatriate and missionary schools before independence. The unit cost of running private schools was lower than public schools because of lower staff cost, as the teaching staff was composed of priests. Private schools were subject to a degree of government support or other sources of funding and were called “assisted” schools. Private schools were divided into those ultimately hoping to obtain government aid or profit-making institutions run by individual entrepreneurs⁴⁸. By the 1980s, Ghana’s education system was experiencing many serious challenges including unmanageable inflows of large number of pupils, inadequate resources, inertia and inefficiency rendering the education system weak and poorly suited to the African conditions.

In September 1987, the Government of Ghana embarked upon a new educational programme geared towards making education more accessible to all children of school-going age, improving equity and quality to make it more relevant to the socio-economic needs of the country. A number of special programmes were introduced to deal with specific issues aimed at enhancing the teaching and learning process.

By 1994, it had become clear that the reforms had not achieved all their objectives, especially universal access and quality. The achievement of these objectives appeared to be beyond the reach of government alone, hence the critical importance of private schools. The FCUBE policy was therefore introduced in 1994 as a requirement of the 1992 Constitution of the Republic of Ghana. The structures and facilities that would enable universal access were grossly inadequate while teacher quality, morale and commitment had waned.

The situation offered a great opportunity for private schools to assert their influence. Bolstered by the Dakar Framework of Action and commitments at the World Education Forum (WEF) in 2000, Ghana encouraged the active participation of private schools, which took advantage to make serious inroads in the provision of basic education.

The adoption of the SDGs in September 2015 increased the relevance of the debate on privatisation in education. The SDGs framework has increased responsibility of the state on educational service provision. Goal 4 of the SDGs enjoins all countries including Ghana to ensure inclusive and equitable quality education and promote life-long learning opportunities for all. In particular, indicator 1 of Goal 4 requires that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes by 2030.

2.8.2 The Current Rules and Nature of Private Education

In the Ghanaian context, private school refers to any educational institution established and operated by persons or groups of persons other than the central or local governments. In recent times, proprietors of private schools have been attracted into the sector with the intention to make profit on their

⁴⁸ Ibid

investments⁴⁹. Education provision in general, including the private system, operates within a well-defined legal framework. The core provisions are the 1992 Constitution which constitute the supreme laws of the land; the Education Act, 2008 (Act 778) and the Children's Act, (Act 560). The specific laws under which private schools are registered include the Companies Code, 1963 (Act 179) for Companies; the Partnerships Act 1962 (Act 152) for Partnership and Business Names Act and the 1962 (Act 151) for Sole Proprietorships⁵⁰.

According to Section 23 (1) of the Education Act, *"A person or an institution may establish, manage and operate a private educational institution in accordance with the guidelines issued and the regulations made in that behalf, by the Minister in consultation with the Education Service council or the National Accreditation Board"*. Private schools, just like all other businesses, are also required to register with the Registrar General's Department depending on the legal structure desired by the proprietor of the school.

There are guidelines and regulations regarding the setting up of schools. The requirements of the Ghana Education Services (GES) include acquiring at least three classroom blocks, two offices, a store room, reasonable number of textbooks and qualified teachers, urinal and toilet facilities, playing ground, first aid boxes, and adherence to programmes and curriculum. The head of a private school is required to be a professional teacher who has attained at least the rank of a Principal Superintendent.

Private Institutions are typically supervised by the Regional Director of Education. The head or the proprietor of any school is required to offer an inspector or monitoring officer any assistance in the discharge of their duties. The proprietor of a private school cannot close down the school without the prior approval of the Director General of the Ghana Education Service (GES). The schools are also required to furnish the GES with information required to ensure that they are complying with laid down regulations.

Private schools are equally required to notify the Minister of Education and the GES in the event of a change in ownership or location and closure of the institution for a period longer than one month, other than in the case of regular holidays. If a private school fails or refuses to comply with the regulations, the Minister of Education may apply the appropriate sanctions, including the closure of the school.

⁴⁹ Privatisation of Education in Ghana; nature, drivers and effects (2016)

⁵⁰ Ghana Company's code 1963 Act (179)

Box 5: A Case Study of Privatisation of Education in a Peri-urban Community in Ghana⁵¹

The Household Cost Study by Results for Development Institute:

A case of Peri-Urban Kasoa, near Accra (2015)

Study highlights

- Kasoa has a high school attendance rate of about 88% and the education system is dominant by private providers
- Private schools cost households about 54% more per student than public schools
- The average total household cost in public schools is Ghc793 against private schools, which is Ghc1,218 a year
- Generally, the cost of education is bigger at the higher levels.
- The absence of Capitation Grants leads to higher public school costs
- There is low attendance in poor areas, sometimes about 17% below international standards
- School dropout is commonly associated with lack of financial resources
- Apart from tuition fees, other common extra charges were for food, uniforms/sports clothes, textbooks, exam fees, mandatory extra classes and Parent-Teacher Associations. Food charges were more common and higher at private schools; extra class charges were higher at government schools.
- Public schools charge these extra fees to make up for the short falls in Capitation Grants.
- Teachers are generally less qualified in private schools and are paid only a third of those in public schools.
- Parents' choice for private schools is usually based on none other than the assumption that private schools are better than public schools.

Apart from provision and funding, the type of private education pursued is related to origin and context. The target market of private schools in general is perceived to be the elite and middle class, and not the poor. There is, however, evidence that challenges this perception. In Ghana, there are 'low fee private schools' which target the poor or those in the lower income areas, and these are schools in grades C

⁵¹ "Free" Government schools and "Low Cost" Private schools: What households really spend on education in Kasoa, Ghana (2015). Prepared by Results for Development.

An Artist's impression of a private school in a prime urban location



and D. Grade 'A' schools are considered the most endowed and grade 'E', the less resourced. A number of these schools are unregistered and therefore not recognized by the GES. Private schools are found especially in the urban and peri-urban areas of the country. Because the target cuts across all social classes, they can be found in different locations.

Grade A and B schools are mostly found in high and middle-income areas, with grade C and D schools mostly found in low income areas. The spread of private schools in Ghana is not equitable as they tend to be concentrated in the cities, regional and district capitals. While the national average of private school enrolment in 2014/15 academic year was 25.3%, the percentage of enrolment of private schools in deprived districts was 12.6% of the total enrolment⁵².

2.8.3 Types of Private Schools in Ghana

Generally, there are six (6) main types of private education in Ghana. Religious or denominational schools represent the first category of private schools in Ghana. There are also traditional private institutions such as schools set up and managed by the Catholic, Protestant and the Islamic religion. Today, other denominations in the Pentecostal and Charismatic stream have established private schools. In the mid-1980s, government took over the running of these mission schools, but in recent times there have been calls to hand over mission schools back to their owners, which has been hailed by some religious leaders. Together with community schools, they are normally registered with public

⁵² Privatisation of Education in Ghana; nature, drivers and effects (2016)

authorities and regulated by government legislation, and many receive government subsidies and support.

Profit-making institutions have risen as a result of increased and unmet demand for educational services. These schools have developed in urban areas and big towns, to serve middle and higher income families, and low income households in sub-urban areas. These types of schools provide more expensive and better-quality education to compensate for the deficit in learning opportunities usually enjoyed in the rapidly urbanized areas. Some features of these schools are the usually high tuition fees and other non-monetary contributions, which are their main sources of funding. The actual amounts of fees vary for low cost profit-making schools.

Community-based/Municipal or self-help schools make up the largest category of private schools in Ghana. Some of them developed from former missionary schools and came into being when communities decided to complement the insufficient provision of public education. They are normally registered by public authorities and regulated by government legislation. Examples of such schools are Local Authority and District Assembly Schools. They often receive government subsidies and teachers paid by the Government. There are various modifications and combinations, depending on the modes of financing and management. Some are completely unassisted by government while others are community schools that enjoy government support. There are also government schools that receive some community support.

Spontaneous or bush schools have also been set up to meet the demands of particular groups of rural, urban poor or refugees who otherwise would have had no access to education. In most cases, they are not registered or approved by public authorities. They are independent in funding, management and are unrestricted in the type of curriculum they use. However, their quality of education is low in most cases. They also charge fees and accept contributions in kind but they are usually at a minimum level bearable for the local population. In terms of their number and coverage, these schools may be more than private registered schools.

Schools for expatriates form part of the elite profit-making private schools and admit the local population as well, but are generally patronised by the expatriate community. They provide globally recognised curriculum which is suitable for the children of expatriates.

Private tuition by public teachers is usually meant to address the inadequacies in formal public education. Some of these private tuition outfits are able to expand and incorporate formal aspects of school management into their activities. Thus, students are enrolled to spend three (3) years either at the JHS or SHS and sit for the final examination.

2.8.4 Public Schools versus Private Schools

Evidence suggests that the perception that public education is deteriorating in quality has encouraged the increase in private schooling in poor areas of many developing countries⁵³. In Ghana, the results of the Criterion Referenced Test (CRT) and basic education assessment which is conducted by the GES and the West African Examinations Council (WAEC) are often cited as evidence of quality⁵⁴. Consistently, the CRT and BECE results of private schools have been better than the public schools⁵⁵.



In a focus group⁵⁶ discussion in March 2016 in Ghana, a range of nuanced views were expressed regarding the quality of education in private schools. Generally, respondents, including parents of children in public schools, considered the quality of education to be higher in private schools than in the public system. At the basic education level, serious concerns were expressed about the quality of public

⁵³ Gulosino, C. and Tooley, J. (2002). The Private Sector Serving the Educational Needs of the Poor: A Case Study from the Philippines, E.G. West Centre School of Education: University of Newcastle. Tooley, J. (2005). Is Private Schooling Good for the Poor?" EG Centre for Market Solutions in Education, Newcastle: University of Newcastle.

⁵⁴ Ghana Statistical Service (GSS) (2005). Ghana Population Data Analysis Report: Socio-Economic and Demographic Trends, Volume 1, GSS:

⁵⁵ Ministry of Education, Science and Sports (MOESS) 2005, 2006, 2008, 2009, Preliminary Education Sector Performance Report, Accra.

⁵⁶ Two groups of fifteen people each including GES private schools desk officers, private school managers, public school head teachers, parents of private and public school pupils etc. in Accra and Tamale.

schools, citing non-professional teacher behaviour, lack of seriousness in teaching and loitering around by pupils as reasons accounting for poor quality of education in public schools⁵⁷.

In general, participants, especially parents, perceive quality of education only in terms of the numbers of pupils/students who are able to pass the final examinations with very good grades, which make admission to the higher level easy. There is nothing more frustrating to a Ghanaian parent than when their child fails or get weak passes in either the BECE or WASCE. The struggle to gain admission into



Portrait of a private school
in an urban location

higher institutions with weak grades is a very unpleasant experience. From their experience, most private schools are able to guarantee good grades for their students. Parents saw a link between the choice of private school and better performance at the BECE, offering various explanations including the pedagogical strategies employed by private schools, the use of extra classes and a more direct focus on examination preparation⁵⁸.

Close supervision and effective time use have also been cited as factors. Though the debate on the quality of private and public schools is on-going, there are indications of better quality in private education such as better test scores, access to better resources and facilities which are normally available in elite private schools. The quality in the so-called 'low-fee private schools' has become topical

⁵⁷ ActionAid Privatisation of Education Report (2016)

⁵⁸ Caine Rolleston and Modupe Adefeso-Olateju (2012). De Facto Privatisation of Basic Education in Africa: A Market Response to Government Failure? A Comparative Study of the Cases of Ghana and Nigeria. ESP Working Paper Series No. 44

because of their poor infrastructure and low percentage of trained teachers. However, there is insufficient evidence to compare similar quality indicators.

The majority of the teachers in private schools are untrained, contrary to the legal requirement in section 23(b) of the Education Act 2008 that a private school shall have at least one-third of the teaching staff being persons who are professionally qualified⁵⁹. The main reason is that they are poorly remunerated, so they tend to recruit unqualified teachers. The secret of their superiority in terms of examination results appears to be their teaching-to-the-test approach as well as a perceived greater commitment, motivation and supervision of their teachers. They are also perceived to engage better with guardians and parents who send their children to these private schools. The sustenance and continued employment of the teachers of private schools depend on the pupils' results. On the contrary, the public-school teacher feels secure, regardless of his/her output.

The PERI study in Ghana revealed that private schools are sometimes preferred for convenience. Many parents commented favourably on sport competitions, drama productions and school trips as well as children's dresses emphasizing that these non-academic benefits make private schools more attractive⁶⁰. Parents spoke enthusiastically about the level of individual care and attention provided at private schools. In their view, private schools take greater interest in pupils' attendance and behaviour and will follow up on any child who is absent for one or two days either with a visit or phone call⁶¹.

Another determinant of quality education is pupil-teacher-ratio (PTR). The number of pupils per teacher in a class is an important measure of how much a child might benefit from teaching in school. A study conducted in educationally deprived districts in Ghana showed that 31 out of 53 schools had PTRs beyond the standard set by the GES, that is 35 and 25 for primary and JHS respectively. In contrast, PTRs in private schools were generally within the GES standard for a manageable class size. The PTR increased for both public and private schools in Ghana from 32 to 34 in public and 24 to 26 in private primary schools.

In a report presented to the Committee on the Rights of the Child (CRC) in August 2014 by GNECC, it was indicated that all private schools involved in the study were fee-paying. However, there were variations in the tuition fees of each school. Costs ranged from about \$5.5-\$61.9 a term in 'Low Fee-Paying School' (LFPS) and \$138.8-\$166.6 a term in the high-fee private schools.⁶² In addition, both low-fee and high-fee private schools required that students pay for snacks, school maintenance and PTA

⁵⁹ Ghana Education Service Act 2008 (Act 778)

⁶⁰ Ibid

⁶¹ Ibid

⁶² Privatisation in education affecting the rights to free education and non-discrimination in Ghana Findings from a research in two districts: Alternative Report Submitted by the Ghana National Education Campaign Coalition with the support of the Global Initiative for Economic, Social and Cultural Rights Presented to the United Nations Committee on Rights of the Child at its 69th Session for its consideration of the review for Ghana. Submitted May 20015 p18

dues. Exercise books and textbooks were either supplied by the school at a fee or parents had to buy it themselves.

According to the parents interviewed, school fees constituted 50% to 60% of their incomes, thus affecting their capacity to pay for their other needs.⁶³ All types of private schools (for-profit, low fee, public-private partnership, private tutoring) etc. are engaged in fee charging with varying rates. Closer analysis shows families are making huge sacrifices to afford private school education. In a recent academic study, it was found that low-income households have to spend up to 40% of their earnings to send one child to a school.

In Ghana, the growth of private education is worsening inequalities in the education system. Under the current situation, there are high fee-paying good quality private schools which are generally patronized by the wealthier segments of society, who are able and willing to pay the high fees charged by such institutions, whilst poor families mostly rely on public schools for education. Thus, the growth of private schools is creating a division within the society between people who can access elite expensive private schools, and those who cannot. As noted by the Ministry of Education (MOE):

“It is also known that most of the children in private schools come from middle class homes where the environment is conducive to learning. This, rather regrettably, cannot be denied and that implies that unless drastic steps are taken to improve public basic schools that class divide will continue to be a permanent feature of Ghanaian society”.

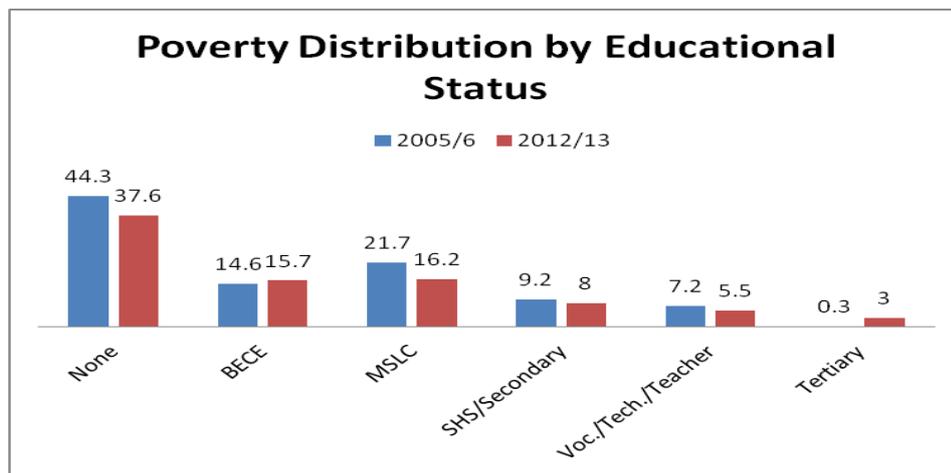
The World Bank observes in a recent report, the growth of private schools involves segregation between households according to their wealth, which generally reflects the persistent socio-economic disparities across Ghana⁶⁴. The report noted that although significant progress has been made in expanding access to basic public education in rural/deprived districts and for poor households and girls in particular in the last ten years, inequitable allocation of educational resources has meant that differences in geography, economic conditions and cultural practices are still prevalent. For example, pupil attendance at primary and secondary schools vary greatly by household wealth and urban-rural status.

The graph below depicts the wide disparity in opportunity between 2005 and 2013 for different levels of educational attainment in Ghana. Here, as high as 44.3% and 37.6% in 2005/6 and 2012/13 respectively of non-school leavers were most likely to be poor compared to 0.3% and 3% of tertiary education leavers. The situation shows that the level of educational attainment is important for poverty reduction in society.

⁶³ Ibid

⁶⁴ Darvas, Peter and David Balwanz. 2013. Basic Education beyond the Millennium Development Goals in Ghana: How Equity in Service Delivery Affects Educational and Learning Outcomes

Fig. 3: Poverty Distribution by Status of Education



Source: Ghana Living Standard Survey 6

The GNECC and the GIESCR also note in a parallel report that primary net attendance ratio for pupils from the wealthiest households is 85% compared to 61% for students from the poorest households. 15% of children from rural areas are out of school compared to 8% of children from urban areas. Also, 32% of the poorest in urban areas are out of school compared to 28% of the poorest in rural areas, depicting disparities in access to education both within and between socio-economic groups and geographical areas. They contend that, “private fees paid by families for pre-tertiary education represent 1.9% of the GDP, an exceptionally high level even by international standards⁶⁵.” Thus, private schools are an urban phenomenon designed to cater for the most advantaged groups in societies—the elite and the middle class.

The MOE notes in its latest statistical report that, “for all regions there are more public primary schools than private ones except the Greater Accra Region” which is the wealthiest in the country (See Table 31 below).

Table 31: Number of Primary & JHS Schools in Greater Accra (2018)

Region	Primary		Junior High School		Total
	Public	Private	Public	Private	
Greater Accra	859	2232	800	1750	5641
National	15,138	9,488	10,784	6,066	41,476

Source: EMIS Data 2017/2018

⁶⁵ Privatisation of Education in Ghana; nature, drivers and effects (2016)

Therefore, government's preference for this type of institution should be seen as support to privileged groups, to the detriment of the most vulnerable ones. Due to the emphasis on education privatisation in Ghana in the last few years, inequalities in the education system have further increased. For instance, the gap between the poorest lower secondary pupils in rural areas and the richest urban lower secondary pupils in learning basic subjects such as mathematics has significantly increased from eight (8) points in 2003 to 21 points in 2007, reaching a record 30 points in 2011.

Increased private provision may improve the number of schools overall, thereby increasing the availability of education in a given location. Although States are required to extend educational opportunities to everybody, availability means more than a mere increase in the number of schools. It also includes a number of other educational components, such as adequate sanitation facilities, safe drinking water, trained teachers receiving domestically competitive salaries, and providing teaching materials.

Recent studies have revealed that low income households are also beginning to patronise private education in so-called "low cost" or "low fee" private schools. Low Cost Private Schools (LCPS) are normally independent, for-profit private institutions that target low-income households. It is estimated that there are over 7,000 such schools in Ghana with more than 500,000 children enrolled. Attending these schools is generally not a choice; parents are merely trying to avoid the poor performance at government schools, overcrowded classrooms, teacher absenteeism and the generally deplorable conditions associated with public education⁶⁶.

Privatisation of education is gradually creating serious segregation in society. This can affect an already fragile social cohesion and, deepen inequalities by segregating the most financially disadvantaged children, who often face the most challenging socio-economic learning environments which deny them appropriate support. In addition, segregation also weakens support to public education and to the poorest in society⁶⁷. A 2013 World Bank report on Ghana notes, for instance, that *"the influence of powerful interests and the exit of influential constituencies from public schools reduce pressure on government to reform basic education and leaves poorer families worse off"*. Peer effect learning is also reduced when those with higher social capital exit public education.

In rural areas in Ghana, cultural beliefs, practices and attitudes challenge the education of girls and women, including beliefs about their roles in society, negative perceptions about school, forced and early marriage, pregnancy and school related gender-based violence.⁶⁸ Compounded by socio-economic factors such as inadequate household income and the high cost of schooling, families tend to give priority to boys, particularly in relation to private fee-based schools.⁶⁹

⁶⁶ Privatisation of Education in Ghana; nature, drivers and effects (2016)

⁶⁷ Education Privatisation Report (2016) ActionAid Ghana

⁶⁸ ActionAid/GNECC, The Status of Girls' Education and Violence: A Summary Report of Baseline Survey of Gender-Based Patterns In The Nanumba North and South Districts of the Northern Region of Ghana, 2011. P16.

⁶⁹ GNECC, GI-ESCR, Parallel report on Ghana submitted to the Committee on the Elimination of all forms of Discrimination against Women, October 2014, paragraphs 13 and 15: <http://ow.ly/REzsz>; Right to Education Project; Privatization and its Impact on the

Privatisation and impact of weak regulatory and monitoring framework on education - While international law requires States to regulate private schools, many countries face financial and other challenges in monitoring the role of private actors. In a review commissioned by the DFID to evaluate private education, it found that 'attempts by states to intervene in the private education sector are constrained by a lack of capacity, legitimacy and knowledge of the sector to implement effective policy frameworks'⁷⁰.

Laws setting minimum standards are sometimes insufficient, and when they do exist, they are not adequately enforced, as revealed in a 2002 MoE 'Education Sector Review Final Team Synthesis Report'⁷¹, *"Not all private schools apply the agreed fees scale, in particular the best ones"* *"Evidence available indicates that once registration is granted, the proprietors of private schools make supervision difficult and information received from most of the schools tend to be unreliable"*.

This state of affairs has led to "cheating" by private school operators in deprived areas as parents are charged for services not rendered. Most regulators do not appear to know the intricacies of school administration as the representatives of the private institutions. They are able to push their agenda through even when there is a regulatory board. As a result, concerns have been raised about the quality of education provided in private schools.⁷² Closer analysis reveals that most LFPSs are not better than public schools.⁷³

Transparency and accountability in private schools - Human rights law requires that the State ensures that schools are transparent and accountable. This is achieved when all schools (whether public or private) have effective mechanisms to encourage and support parental and community participation (e.g., governing bodies, management committees, and parents' groups). It is believed that parental participation is higher in private schools compared with public schools.

There is concern that the lack of data and transparency about the fast-paced privatization of the education system in Ghana may impact on children's right to education, in particular with respect to LFPSs. The education authorities in Ghana lack data on crucial aspects such as fees charged by private schools and *the number* of private schools in the country as some schools may decide not to register their existence with public authorities. In 2015, the GES Education Management Information System (EMIS) found that as much as 24.3% of private schools in the country are operating without registration. Most of these unregistered private schools are patronised by lower income and poor households. Due to

Right to Education of Women and Girls, Report submitted to CEDAW, 2014, p.5: <http://bit.ly/1Q1F442>; The Right to Education Project, Privatisation in Education: Global Trends and Human Rights Impact, 2014: <http://bit.ly/1NgWBaW>

⁷⁰ Day Ashley L, Mcloughlin C, Aslam M, Engel J, Wales J, Rawal S, Batley R Kingdon G, Nicolai S, Rose P, The role and impact of private schools in developing countries: a rigorous review of the evidence. Final report. Education Rigorous Literature Review. Department for International Development, 2014: <http://ow.ly/RF5Df>

⁷¹ Ministry of Education of Ghana, Education Sector Review: Final Team Synthesis Report, 2002: <http://bit.ly/1GFzajO>

⁷² Prachi Srivastava, Low-fee private schooling: what do we really know? Prachi Srivastava responds to The Economist, Oxfam Blog 'From poverty to Power', August 2015: <http://bit.ly/1MjqNzN>

⁷³ GNECC, GI-ESCR, Parallel report submitted to the Committee on the Rights of the Child, August 2014, paragraph 11. See also: Laura Lewis, Is There a Role for The Private Sector in Education? Education for Global Development – A blog about the power of investing in people, World Bank, 2013: <http://blogs.worldbank.org/education/the-role-private-sector-education>

weak regulation and supervision of these schools, the quality of education they provide cannot be guaranteed.

2.8.5 Impact of Private Schools on Access to Education

Private basic schools have had tremendous impact on basic education in Ghana. They have contributed to efforts to bridge the shortfall between demand and supply of access to basic education, thereby easing the pressure on the public basic schools. For example, private schools rose from 8.1% of the national total of basic education schools in 1996/1997 to 11.1% by 2000/2001. From 2009/10 to 2014/15 academic years, the number of private primary schools rose from 18.6% to 25.3% while JHS increased from 26% to 31.8% within the same period.

As a result of their growth, private schools have entrenched, and even increased inequity in the provision of education. It is only parents who can afford the high fees that are able to send their children to the relatively high quality private basic schools. It is estimated that about 18% of children from the top income quintile attend private schools compared to less than 10% of children from the lowest income quintile. The majority of students in the top public SHS tend to be products of the private basic schools. A good number of students who gain admission to the universities in Ghana were once pupils of private preparatory schools. The concern is whether or not the existence of the private schools is not gradually building a class system in the country.

Though realistically the private schools are filling the gap in education provision in the country, evidence suggests that their motive is generally profit-making. A large majority of out of school children in the country are found in the rural and disadvantaged communities. If private education were to supplement government's efforts at fulfilling its obligations under the Convention Rights, most private schools would have been located in the underserved and disadvantaged areas. However, data available indicate that most private schools are located in areas with higher per capita income.

2.8.6 The Tax System and Financing Education

Taxes are potential sources of additional revenues that can improve education financing and development. The Global Partnership for Education (GPE) tasks governments to spend 6% of national Gross Domestic Product (GDP) and promotes domestic financing of education with additional funds. It requires clear commitments from Governments to finance education up to about 20% of annual budget allocations. With the SDGs, domestic financing has become a globalised strategy mandating all countries to demonstrate effort in raising domestic revenues for development.

Over the last five (5) years, Ghana has shown commitment to improving education financing. While the country has made efforts towards achieving the GPE benchmarks, Ghana can do more by increasing the overall size of the budget. This has the potential of increasing the share of education. According to the ICESCR, Governments must show progressive realization of the right to education by pledging maximum financing from resources available. Any consistent reduction of spending to education as a percentage of shares of Government allocations is a direct infringement of the Covenant.

Table 32: Education Expenditure as a Percentage of Government's total Expenditure (2014-2020) in millions of Cedis

	2014	2015	2016	2017	2018	2019	2020
Total Public Expenditure	29,112	32,071	40,355	36,387	42,242	54,506	63,633
Total Recurrent Exp. (+ Debt Service)	30,104	34,015	43,447	52,763	54,556	61,153	68,039
Total Public Capital Exp.	6,095	7,134	7,678	3,544	6,896	9,661	11,534
Public Education Exp. (Recurrent+Capital)	7134	8971	9785	8330	9166	9840	10,661
Public Education Exp. (Recurrent)		8,062	8,530	7,686	8,827	9,535	10,347
Education Exp. (Capital)		909	1,255	644	339	305	314
Recurrent + Capital Exp. Of Education (% of Total Public Exp.)	24.5	28.8	24.2	22.9	19.8	18.1	16.8
Education Capital Exp. (% of Total Public Capital Education Exp.)		12.7	16.3	18.2	4.9	3.2	2.7

Source: Global Partnership for Education (GPE) Replenishment Report.

While tax revenues have been a major source of funding for Ghana more is required to sustain national development and provide public services of good quality. Since 2009, Ghana has undertaken domestic resource mobilisation reforms to boost domestic revenues. These important reforms resulted in the amalgamation of four (4) revenue agencies: Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB). The Secretariat merged in accordance with Ghana Revenue Authority Act 2009, Act 791 to oversee all revenue activities. Since 2010, tax revenues, as a percentage to GDP, had increased from a low of 13.6% in 2010 to 18.3% in 2015. In GDP terms, the economy almost tripled from Ghc57.0 billion in 2011 to a projected Ghc157.6 billion in 2016. The Ghana Revenue Authority (GRA) which replaced the revenue agencies in the administration of taxes and customs duties in the country, achieved the following:

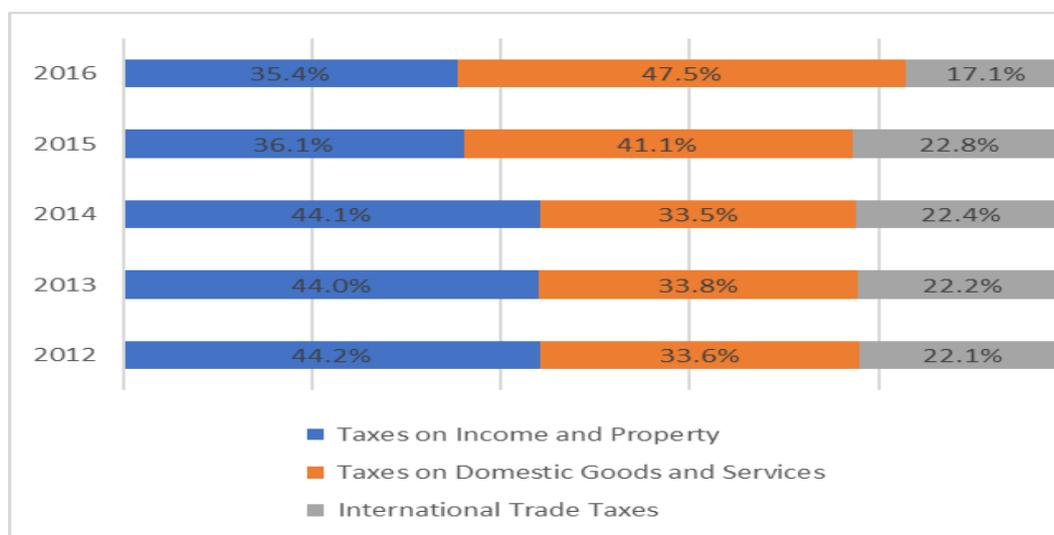
1. Integrated the management of domestic tax and customs
2. Modernised domestic tax and customs operations through the review of processes and procedures
3. Integrated Internal Revenue Service (IRS) and Value Added Tax (VAT) into domestic tax operations on functional lines.

2.9 The Tax System of Ghana

Ghana has since the early 1980s implemented tax reforms that emphasises lower rates and exemptions to attract Foreign Direct Investments (FDIs)⁷⁴. For instance, corporate income tax in the mineral sector was regressively cut over the years (from as high as 45% in 1986 to 25% in 2011). At the same time, initial capital allowances were increased from 25% in 1986 to 80% in 2011)⁷⁵. Other location tax incentives include the export processing zone, Double Taxation Treaties (DTTs), stability agreements, exemptions etc. However, recent trends point to a race-to-bottom situation where treaty shopping and aggressive tax planning have become the order of day. Government could be raising huge revenues in these areas to finance development.

Raising taxes for development in Ghana and other poor countries has proven to be a major challenge over the years. This can be attributed partly to a large informal sector whose transactions are usually not fully accounted for, coupled with a narrow and rigid tax structure, thus low tax-GDP ratios. “According to the IMF (2011), the average tax-to-GDP ratio for developing countries is generally between 10% to 20%, while for OECD countries the average is 35.4% as of 2011 (Besley & Persson, 2014)”⁷⁶. Hence, as in other developing countries, Ghana has relied to a large extent on indirect taxes for its revenues. Since 2013, direct-to-indirect tax ratios have seen a consistent decrease resulting from the heavy reliance on indirect taxes, particularly VAT (see Figure on next page).

Figure 4: Tax Distribution of Ghana’s Economy (2012-2016)



Source: Ministry of Finance, Ghana.

⁷⁴Akabzaa, M.T. and Ayamdoo, C. (2009). Towards a Fair and Equitable Taxation for Sustainable Development in Africa: A Study on Trends & Nature of Taxation in Ghana's Extractive Sector. Department of Geology, University of Ghana, Accra

⁷⁵ Internal Revenue Act 2000 (ACT 592) as amended

⁷⁶ ActionAid, Report (2016)



Direct taxes (property & income tax; & corporate income tax) contributed about 35.4% in 2016 compared to about 44% in 2013 while indirect taxes surged from about 33.8% in 2013 to 47.5%. Following reforms in 2011, the direct-to-indirect ratio changed significantly for Ghana, reflecting a dominant reliance on VAT. The argument in favour of VAT has often been its ease and convenience of collection. However, this tends to place a higher and unfair burden on lower income consumers.

Another critical challenge is where the political system is unable to take tough decisions regarding raising revenues and plugging leakages in tax collection, as seen from arbitrary tax incentives, evasion and avoidance in Ghana⁷⁷. To enhance revenue mobilisation, Ghana developed a new tax law (Act 896) in 2015 which expanded the scope to reflect the worldwide view of taxation. In the new law, tax residency is considered, calculating for tax purposes any income earned anywhere around the world by any person deemed resident in Ghana by law.

2.9.1 Tax Incentives

These are allowable deductions, exclusions, or exemptions from the taxpayers' taxable expenditure, income, or investment. They also refer to deferral of tax liability, or preferential tax rates, (Surrey, 1985).⁷⁸ Tax incentives are economic tools purposed to incentivize investment activities in a country. They are forgone revenues otherwise available for development but traded-off for other benefits such as technology transfer and capital inflows which is expected to lead to tangible benefits in the form of increased employment, foreign currency inflows and other benefits to the economy.

Where aggressive tax planning is used, its impact can be counter-productive for many developing countries. This is confirmed by ActionAid's report on forgone revenues for Uganda, Kenya, Ghana and Pakistan⁷⁹ which ranks tax incentives as one of the least factors when businesses make investment decisions. However, developing countries such as Ghana uses tax incentives as a trump-card to woo businesses. According to the report, tax incentives are generally noted to rank low in investment climate surveys, with general investment conditions such as public infrastructure and good governance reported to be more crucial in investment decisions⁸⁰. However, as Chau & Kanbur, 2005⁸¹ contend, international tax competition is creating an authentic 'race to the bottom' in which developing countries forego revenues they badly need to stimulate development, just to attract these investments.

Tax incentives, though legal and usually well-intended by developing countries, have also led to loss of revenues needed for development. As stated earlier, Ghana loses around \$2.27 billion each year in tax incentives, according to Tax Justice Network-Africa while ActionAid Ghana also reports that tax incentives cost the country about \$1.2 billion each year. More recently, emphasis has been placed on

⁷⁷ Investment Incentives in Ghana: The cost to socio-economic development. ActionAid Ghana Report (2014)

⁷⁸ Surrey, Stanley S., and Paul R. McDaniel, Tax Expenditures (1985). (Cambridge, MA: Harvard University Press)

⁷⁹ Forgone Revenues: Ghana, Uganda, Pakistan and Kenya. Thesis text, London School of Economics (2018).

⁸⁰ Ibid

⁸¹ Chau, N. H., & Kanbur, R. (2005). The Race to the Bottom, from the Bottom. *Economica*, 193-228.

loopholes in tax exemptions policies of developing countries. For instance, TJN-A & ActionAid reported that in 2015 Ghana, Nigeria and Senegal lost a total of \$5.8 billion in corporate tax incentives. If such a projection is extended to the rest of ECOWAS, it is estimated to be \$9.6 billion⁸² in losses. This raises serious questions about the amount of revenue lost through tax incentives, at the expense of national budget.

There is also potential loss of tax revenues through DTT. Act 896 of Ghana's new Income Tax Act makes accommodations for international companies to avoid paying double taxes. While this is useful business practice, it mostly leads to abuse of the taxing rights of the host country. There is the need for transparency in these agreements as they could easily lead to tax evasion. The absence of publicly available data on the terms of such treaties, and their economic justification and implications, makes the case for arbitrariness.⁸³

Ghana's tax incentive regime, which comprises a varied range of tax exemptions and several forms of preferential tax treatment, was estimated by the World Bank GPER report to cost the government an estimated 5.2 percent of GDP in foregone revenue in 2013 alone (World Bank, 2017). The question then becomes, why do it? One reason put forward might be the absence of attractive investment conditions (Abbas and Klemm, 2013; Boadway and Shah, A, 1992; Tanzi Vito and Zee H Howell, 2000). However, more recent critiques focused on developing countries have shown that effects of corporate tax incentives are not always definitive and, in some cases, might be detrimental (Abbas and Klemm, 2013; Parys and James, 2010). According to UNIDO (2012), tax incentives often do not top the list of investment factors in developing countries. They are usually ranked 11th out of 12th in importance. Essentially, investments would have occurred even in their absence.

Estimates from the Government's own budgets point to a profuse use of tax incentives in Ghana. The 2013 Budget and Economic Policy Statement of the Government of Ghana estimate that Ghana's tax expenditure represented the equivalent of 3.28 per cent of GDP. In 2014, the Ghana National Budget re-adjusted this figure to 2.1% of GDP⁸⁴. Taking the GDP base between 2012 and 2014, an annual foregone revenue of between 3.28-2.1% of GDP means Ghana was potentially losing about Ghc 2.4 billion (US\$1.2billion) annually as a result of tax incentives⁸⁵. Currently, this will stand at about Ghc 4.4billion, which is about 64.2% of the Education budget in 2016. However, other estimates by the TJN-A quote US\$2.27 billion / Ghc 6,806 million (Curtis Research, 2014)⁸⁶, and that is about the entire education budget in 2016.

⁸² ActionAid Ghana, Tax Justice Network Africa, 2015. The West African Giveaway: Use & Abuse of Corporate Tax Incentives in ECOWAS | Global Alliance for Tax Justice.

⁸⁴ Ghana National Budget and Economic Policy Statement (2013)

⁸⁵ Investment Incentives in Ghana: The Cost of Socio-Economic Development (2014). ActionAid Ghana.

⁸⁶ Curtis Research (2014). Tax Justice Network-Africa.

Table 33: Corporate Tax Incentives in Ghana (2011-14)

2011	2012	2013	2014	Average for 2011-14
GHS 659.3 million (\$413 million)	GHS 2,355 million (\$1.23 billion)	GHS 1,848 million (\$830 million)	GHS 897 million (\$299 million)	GGHS 1,440 million (\$693million)

Source: (Curtis Research, 2014)

The majority of the above giveaways have often been arbitrary and have not resulted in the economic benefits they promise. Their magnitude and frequency offer real potential as possible additional revenue towards educational financing in Ghana.

2.9.2 The Case for Additional Funding for Education

Considering the effect of tax incentives on public resources, ActionAid believes that saving 20% of such incentives and allocating it to the education sector could contribute to efforts being made to promote the right to education. Below is the opportunity cost analysis of 20% tax savings from tax incentives in Ghana (20% of current levels of tax incentives on education).

Table 34: Opportunity Cost Analysis of 20% Tax Savings from Tax Incentives in Ghana

Amount lost to tax incentives (the most conservative estimate available)	\$1.2 billion (2014)
20% of recommended national budget for education	\$240 million
Expenditure per primary school child	\$365
Potential number of extra primary school places	657,534 (240,000,000 ÷ 365)
Average annual teacher salary ⁸⁷	\$2,600 (House of Commons, 2012)
Potential number of teachers available ⁸⁸	92,308 (240,000,000 ÷ 2600)

⁸⁷ Institute of Economic Affairs. (2014). Number of the Week: Distribution of Teachers Across Job Groups. Retrieved from <http://www.ieakenya.or.ke/blog/number-of-the-week-33-07-distribution-of-teachers-across-job-groups-2014>

⁸⁸ Spooner, S. (2015, September 25). Court orders Kenyan teachers to end strike - are Africa's educators greedy or damned? Here are the numbers. *The Mail & Guardian Africa*. Retrieved from <http://mgafrica.com/article/2015-09-21-teacher-salary-africa>

Average annual cost of school meals per child ⁸⁹	\$40 (Wodon, 2012)
Potential number of children fed per year	6,000,000 (240,000,000 ÷ 40)
Average cost per primary textbook ⁹⁰	\$5.60 (House of Commons, 2012)
Potential number of primary textbooks available	42,857,143 (240,000,000 ÷ 5.6)
Average cost of uniform	\$5.63 (Wodon, 2012)
Potential number of uniforms available	42,628,774 (240,000,000 ÷ 5.63)
Average construction cost of classroom	\$17,397 (House of Commons, 2012)
Potential number of classrooms available	13,796 (240,000,000 ÷ 17397)
Average cost of furniture per classroom	\$1,250 (Theunynck, 2009)
Potential number of classrooms that could be furnished	192,000 (240,000,000 ÷ 1250)

By saving just 20% of the above tax incentives (\$1.2billion), Ghana would be making substantial impact in the education sector in the following areas:

1. 657,334 extra places would be available for Ghanaian children
2. 92,308 teachers could be employed
3. 6 million children would be fed/year
4. 42.8 million textbooks could be provided
5. 42.6 million uniforms could be provided
6. 13,796 extra classrooms could be built
7. 192,000 classrooms could be furnished
8. 72.6 million children could be provided with water, sanitation and health facilities

⁸⁹ World Food Programme. (2013). *State of School Feeding Worldwide*. Rome, Italy. Retrieved from <http://documents.wfp.org/stellent/groups/public/documents/communications/wfp257481.pdf>

⁹⁰ House of Commons. (2012). *DFID: Transferring cash and assets to the poor: Sixty-fifth Report of Session 2010–12* (HC (Series) (Great Britain. Parliament. House of Commons))

PART TWO

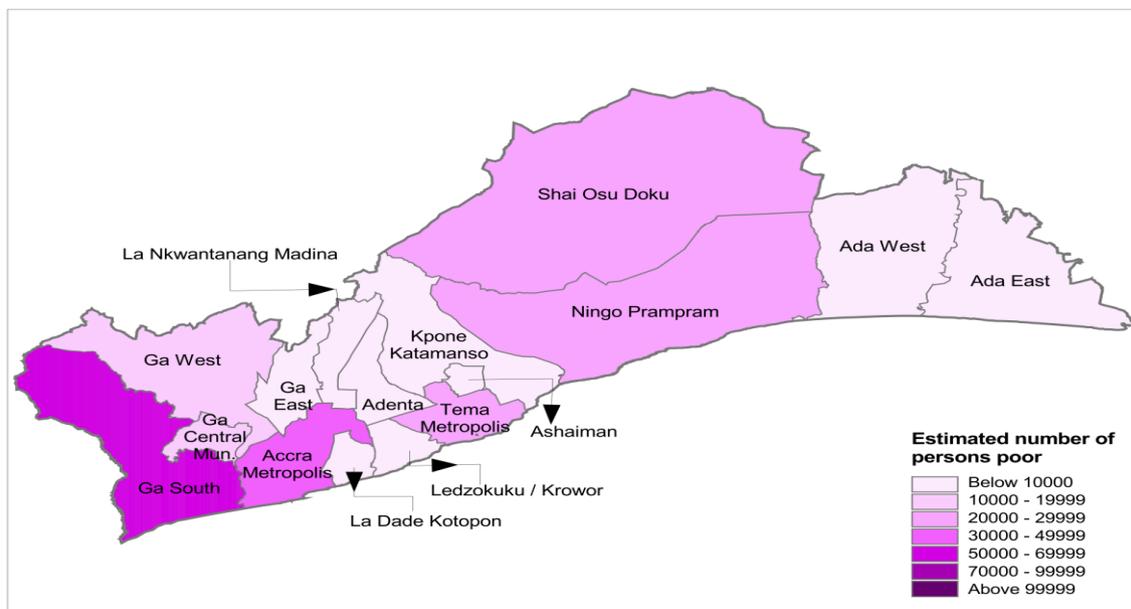
Local Level Study

3. FINANCING AND COST OF EDUCATION IN GA SOUTH MUNICIPALITY

3.1 Study Location

The Ga South Municipality was carved out from the Ga West District in November 2007 and was established by Legislative Instrument 2134 in July 2012, with Weija being the Municipal capital. It lies at the south western part of Accra and shares boundaries with the Accra Metropolitan Area to the south-east. The Ga South Municipality occupies a total land area of about 341.838 square kilometres. The population, according to the 2010 Population and Housing Census, is 411,377 representing about a tenth (10.3%) of the region's total population. Females constitute 51.1 percent and males represent 48.9 percent. With the objective to find out the cost in public and private schools for poor communities, 25 urban and peri-urban communities in the Ga South Municipality were selected. According to the poverty head count in the Greater Accra region, Ga South has a moderately high poverty count at 15.1%, the 4th highest in the region. However, its closeness to the national capital may eclipse the true extent of its poverty.

Fig. 5: Map of Greater Accra Region Showing the District, Municipal and Metropolitan Assemblies



Source: Ghana Poverty Profile Report (2014)

Fig. 6: Schematic Map of Ga South Municipality

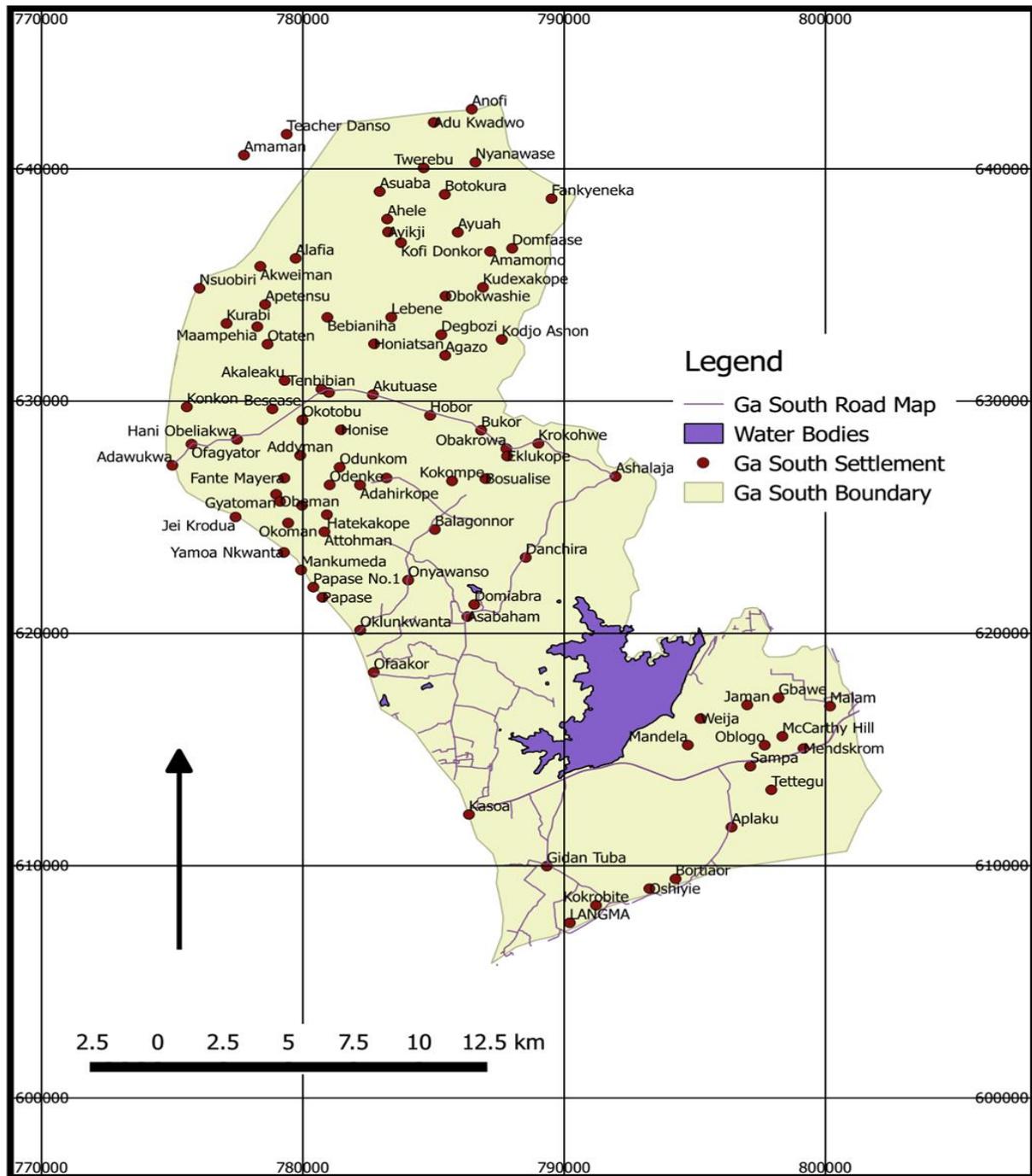


Table 35: Average Expenditure/Household per member Attending School in 2012/2013

Item	Locality						Ghana	Percent
	Accra (AMA)	Other Urban	Rural Coastal	Rural Forest	Rural Savannah			
Registration fees	475.57	211.69	94.02	74.29	35.41	185.02	40.3	
PTA Contribution	16.16	9.42	6.34	7.67	4.34	9.01	2.0	
Uniforms/Clothes	34.53	19.20	15.94	15.77	11.39	19.20	4.2	
Books and supplies	97.13	46.79	25.48	26.77	11.47	42.34	9.2	
Transportation	71.03	32.11	19.92	14.38	3.67	28.35	6.2	
Food/Boarding	255.37	170.16	106.55	106.78	46.64	143.17	31.2	
Extra Class Expenses	64.78	27.47	20.15	17.80	4.51	26.64	5.8	
In-kind expenses	9.57	3.68	2.68	6.37	2.88	5.15	1.1	
Total	1,024.14	520.53	291.08	269.83	120.31	458.90	100.0	

Source: The Ghana Living Standard Survey Main Report (2014)

There are disparities between populations living in urban and peri-urban areas, as opposed to those in rural communities. On average, the annual expenditure on education for a household in Accra is 1,024GH¢, compared with 520.53GH¢ in other urban areas. However, the expenditure in rural areas ranges from 120GH¢ per year in the Savannah to 291GH¢ per year in the coastal regions. The mean annual per capita expenditure on education varies greatly by quintile. On average, per capita household spending on education is 54GH¢ for a child coming from the lowest quintile and almost 14 times the figure (742GH¢) for a child from the highest quintile. (See Table 52).

Objective of the Study

- Develop a participatory and empowering process with parents, children, teachers and other stakeholders to generate rigorous data on the right to education.
- Produce school level reports with details that can catalyse future action on the right to education.
- Find out the cost associated to education both in public and private schools to inform the government's education budget
- Consolidate the reports from schools and using the local case study and findings for people-centred advocacy.

- Assess the progress that has been made on education and the challenges.
- Use the study to disseminate information on the right to education, accountability and progressive taxation.

3.2 Methodology

This study employed qualitative and quantitative methods of data collection. It relied on participatory approaches to collect data from respondents through focus group discussions. It also used surveys at household and school levels. The surveys covered a sample of 150 households and 25 schools. It also consulted secondary data, including published official reports and research papers by various authors. The participatory approach took cognisance of the need for awareness creation and sensitisation of respondents as key informants to the PRS initiative. Three (3) separate focus group discussions were held with teachers, parents and school children in the Mmaampehia community, where stakeholders in education discussed factors influencing the growth of private schools in the community.

Figure 7: Focus Group Discussion with Pupils, Parents and Teachers in Mmaampehia M/A Basic Primary School



Pupils studying in a classroom at Mmaampehia M/A Basic Primary School



A facilitator moderating a focus group discussion

Table 36: Number of Pre-Schools in GA South Municipal (2011-2018)

Number of Creche/Nursery by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0	0	0	0	0	2	2
Private	122	219	102	84	126	123	187
Total	122	219	102	84	126	125	189
Number of Kindergartens by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	91	88	81	74	72	71	73
Private	126	138	102	84	129	127	192
Total	217	226	183	158	201	198	265

Source: EMIS data series

In the Ga South Municipal area, crèche and nursery education have mostly been provided by private schools. The table above shows no numbers for the public sector while the private sector shows an average of about 120 schools over an eight-year period from 2011 to 2018. On the other hand, public kindergarten had on average about 78 schools compared to the private sector at 128 schools over the same period. The children who attend crèche/nursery tend to get a head start. It was, however, a common practice for most parents in this municipality, especially in the rural communities, to send their children to private schools in the early years, then subsequently to public schools, because they want their children to speak better English. This was revealed during focus group discussions with some parents.

Table 37: Number of Primary & Junior High Schools by type (2011-2018)

Number of Primary Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	92	90	81	74	80	82	86
Private	130	134	100	82	127	127	192
Total	222	224	181	156	207	209	278
Number of Junior High Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	80	83	78	69	76	79	84
Private	102	171	73	61	106	118	168
Total	182	254	151	130	182	197	252

Source: EMIS data series.

The number of schools in the municipality has remained the same from the kindergarten to the JHS, with proportionally higher numbers in the private sector. Public schools are about one-third of all basic schools in the Municipality. This heavily contrasts with the national records where public schools at these levels are about twice the number in the private system. Whereas the number of public schools increased just by 3.75% between 2011 and 2017, the number of private schools increased by 100%. This is indicative of a social pattern where human settlements precede development in most parts of the capital

Table 38: Enrolment in Creche and Kindergarten by Type in the Municipality (2011-2018)

Enrolment in Creche/Nursery Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0	0	0	0	0	90	64
Private	5725	8145	1287	3623	5948	5649	8127
Total	5725	8145	1287	3623	5948	5739	8191

Enrolment in Kindergarten Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	6323	6469	7895	5640	4967	4881	4947
Private	5351	10,001	1648	4372	5928	5376	7930
Total	11,674	16,470	9,543	10,012	10,895	10,257	12,877

Table 39: Enrolment in Primary & JHS in the Municipality by Type (2011-2018)

Enrolment in Primary Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	23,046	22,021	20,525	20,866	21,123	21,759	22661
Private	18297	31397	13,506	13,199	17898	16118	24,382
Total	41,343	53,418	34,031	34,065	39,021	37,877	47,043

Enrolment in Junior High Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	10,245	10,681	9597	9850	10,796	11590	12,342
Private	6191	10,189	4325	4583	7,585	6634	9,597
Total	16,436	20,870	13,922	14,433	18,381	18,224	21,939

Generally, there have been some inconsistencies in enrolments. While private schools outnumbered public schools by about two-thirds, enrolment figures were different. For example, enrolment in public JHS in some cases outperformed the private schools by about half (1/2), as shown in Table 39 above. This may be due to class sizes but it also shows in the Pupil-Teacher ratios, as seen below. Pupil-Teacher ratios are relatively high in the public schools compared with the private schools at the primary and JHS level (see Table 40 below).

Table 40: The Number of Teachers & Pupil-Teacher Ratio in Creche by Type (2011-2018)

Number of Teacher in Creche Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0	0	0	0	0	1	4
Private	262	340	39	213	304	318	398
Pupil-Teacher Ratio in Creche Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	0	0	0	0	0	90	16
Private	22	24	33	20	18	18	20

Source: EMIS data series

Table 41: Number of Teachers and Pupil-Teacher Ratios in Kindergarten (2011-2018)

Number of Teachers in Kindergarten Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	183	161	329	144	142	160	165
Private	230	409	50	159	272	265	352
Pupil-Teacher Ratio in Kindergarten Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	35	40	24		35	31	30
Private	23	24	33		22	20	23

Source: EMIS data series

The number of teachers and pupil teacher ratios are relatively higher in public schools than in private schools. This is consistent with the enrolment in the Municipality. However, the number of teachers has fluctuated heavily in private schools. For example, between 2012 and 2014, the number of teachers fell heavily from 1,289 to 144 in 2013. Similarly, there was a high increase of 1,066 in 2017 from a low of 789 in 2016 (Table 42).

Table 42: Number of Teachers & Pupil-Teacher Ratios in Primary by school Type (2011-2018)

Number of Teachers in Primary Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	622	613	897	486	515	567	590
Private	745	1289	144	465	815	789	1,066
Pupil-Teacher Ratios in Primary Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	37	40	20	43	41	38	38
Private	25	24	20	28	22	20	23

Table 43: Number of Teachers & Pupil-Teacher Ratio in JHS, by School Type (2011-2018)

Number of Teacher in JHS Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	533	528	796	470	525	589	617
Private	612	792	78	392	661	675	853
Pupil-Teacher Ratios in JHS Schools by Type							
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Public	19	20	9	22	21	20	20
Private	10	13	14	12	11	10	11

Table 44: Total Population and Gross Enrolment Rate (GER) in the Primary & JHS (2011-2018)

Year	Primary			Junior high school		
	Total Popul. (6-11year old)	GER	Net Out/In School	Total Popul. (6-11yrs olds)	GER	Net Out/In Sch.
2011/12	39,083	292.4	+75,195	18,011	61.5	6,734
2011/12	40,021	103	+1200	18,443	89.1	2010
2012/13	71,715	74.5	18,287	31,418	66.4	10,556
2013/14	59,229	57.5	25,172	26,426	52.7	12,499
2014/15	65,764	51.8	31,698	40,903	35.3	26,464
2015/16	63,608	61.3	24,616	37,157	49.5	18,764
2016/17	63,980	59.2	26,103	37,486	48.6	19,267
2017/18	67498	69.7	20,451	38,256	57.3	16,335
Average						

Source: EMIS data series

Table 44 shows the GER and the population of school-going children in the Ga South Municipality by category. For the primary, the GER is above average for most parts of the year since 2012. Ga South achieved its highest GER between 2011 and 2012, with an average of 197.7. However, between 2012 and 2018, the GER decreased to an average of 62.3%, showing significant dropout rate even for the primary schools in the Municipality. This compares woefully with the national average of 108.6 over the same period (see Table 27 above), a significant difference in GER with an average of 24,387 dropouts each year in that period. Likewise, for the JHS, Ga South again shows a very low GER compared to the national average. The GER for Ga South between 2011 and 2018 is 57.5% compared with the national average of 83.8%, over the same period (Table 27).





Table 45: Poverty Head Count - Greater Accra Distribution (Absolute Poverty: Ghc 1314)

District/Municipal	Total Population	Poverty Head Count (%)	Head Counter
Ga South Municipal	404,129	15.2	61,347
Ga West Municipal	215,099	8.9	19,230
Ga East Municipal	144,863	4.8	6,881
Accra Metropolitan	1,599,650	2.6	40,791
Adenta Municipal	76,601	10.1	7,706
Ledzekuku/Krowor Municipal	221,757	4.2	9,336
Ashaiman Municipal	185,804	4.4	8,250
Tema Municipal	285,139	8.7	24,665
Shai Osudoku	50,021	55.1	27,547
Ada East	70,470	55.1	4,172
Ga Central	144,745		
La Dade Kotopon Municipal	179,247	1.3	2,348
La Nkwantanang Municipal	108,047	2.8	3,024
Kpone Katamanso	106,398	3.5	3,692
Ningo Prapram	68,521	31.2	21,379
Ada West	57,746	11.1	6,387
Greater Accra	3,888,237	6.6	257,401

3.3 Sample Design

The household sample was drawn using a two (2) stage sampling design. In the first stage, 25 communities were randomly selected from a list of over 60 localities within the Municipalities. In the second stage, 150 households were selected from these communities. The research teams followed a specific walking pattern to select households. Each enumerator identified a central starting point in the locality and moved forward to the right, counting every structure on both the left and the right, after which every fifth house was selected for interview.

3.4 Data Collection

Data was collected from 25 schools in 25 localities comprising 150 households in 18 communities. 20 data enumerators were trained; 15 young women who work on other projects for ActionAid Ghana and five (5) data imputers were also trained to collect data. Within the period, three (3) community focus group discussions were conducted. These engagements were held at the school level, targeting school pupils / teachers and parents. The sessions were conducted separately with teachers, parents and children, then followed up with a plenary discussion to validate findings. Perspectives on the assessment of the deficiencies in school differed based on the target groups, but often coincided. Issues raised fed into the citizen's report and also used to provide evidence in support of the local level advocacy.

3.5 Data Analysis and Results

The data was analysed using both Excel and SPSS software. The analysis was based on guidelines as stipulated by the objectives of the survey and the Hills project. All quantitative data was analysed using SPSS. This was in three (3) sections: the general household, the child within a household and school level information. Gender, location, head of household, number of adults as well as number of children in the household were considered.

3.5.1. Sex of Respondents

The first demographic variable considered in the analysis is the sex of the respondents. Results from the study indicate that out of a total number of 150 respondents, 39, representing 26%, were males, while 111 representing 74% were females. Table 46 shows sex distribution of the respondents.

Table 46: Sex Distribution of Respondents

Sex	Frequency	Percentage
Female	111	74%
Male	39	26%
Total	150	100%

From Table 46, the study was dominated by females. This could be due to the cultural setting of the locality and most parts of Ghana, where women tend to stay at home while men work to cater for the household. Table 47 below shows the school type attended by children of the surveyed households. 64% of the children attended public school compared with 20.8% for private schools. 15.2% of them did not attend school. The following questions were asked to find the number who attended public and private schools.

Table 47: Is this a Public or Private School?

	Frequency	Percent
Public	215	64.0
Private	70	20.8
Not in School	51	15.2
Total	336	100.0

Table 48: How far is your House to School?

	Frequency	Percent
Very near	90	26.8
Near	122	36.3
Far	43	12.8
Very far	30	8.9
Not in School	51	15.2
Total	336	100.0

The majority of households (36.3%) indicated that the distance from the house to school was near. However, 8.9% said their homes were very far while 12.8% indicated that they lived far from school. Distance to school limits a child's punctuality and affects learning activities. This shows how inadequate public schools affect people in these communities.

PTA dues are extra fees common in most schools. Table 49 below shows that about 76% of the respondents pay some form of PTA fees. In Table 50, majority of parents (67.7%) indicated that the PTA dues/fees are compulsory. However, 24.4% were not sure if PTA is compulsory or not while 8% said it was voluntary.

Table 49: Contribution to PTA or Equivalent

	Frequency	Percent
Yes	254	75.6
No	31	9.2
Not in School	51	15.2
Total	336	100.0

Table 49 above shows that 51 children (15.2%), out of a total of 336 reached were out of school at the time of the study. 75.6% of the respondents said they make some form of contributions to PTA or its equivalent. When further asked in table 50 below if PTA in their view is compulsory or voluntary, 67.6% said they think PTA is compulsory while only 8% see PTA dues as voluntary. PTA dues should not be a burden on contributors, yet many parents have complained about it.

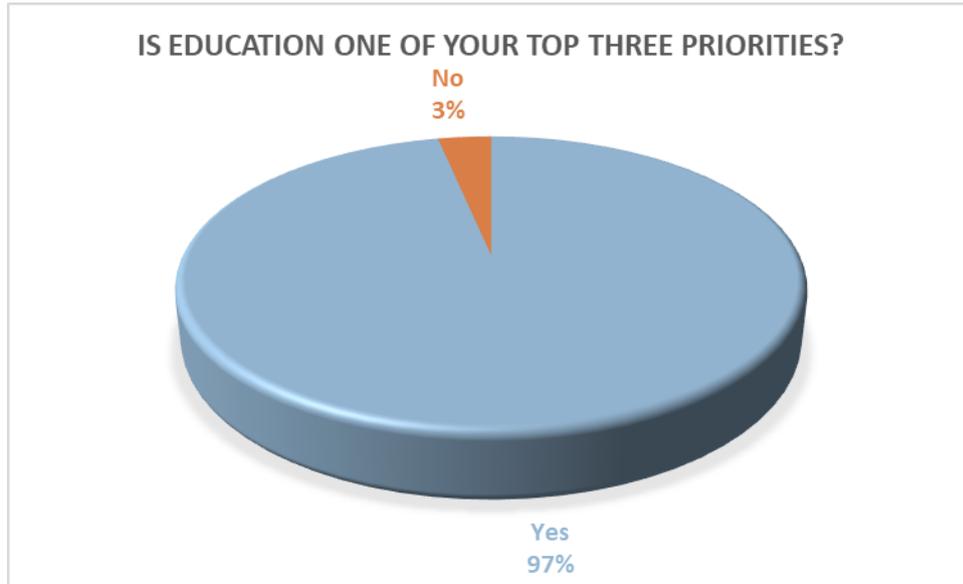
In the 2017 Medium Term Expenditure Framework, the MOE warned,⁹¹ *“No school or teacher would deny a student access to school, class or examination due to the non-payment of PTA levies. We will commence the implementation of the Free Basic Education programme from the 1st term of the 2017/2018 academic year. To ensure free basic education, Government will initiate a review of existing legislation in order to discontinue with any form of levying in public basic schools.” This issue has come to the attention of the Government and hopefully it will be reviewed.*”

Table 50: If PTA Compulsory or Voluntary

	Frequency	Percent
Compulsory	227	67.6
Voluntary	27	8.0
Not sure	82	24.4
Total	336	100.0

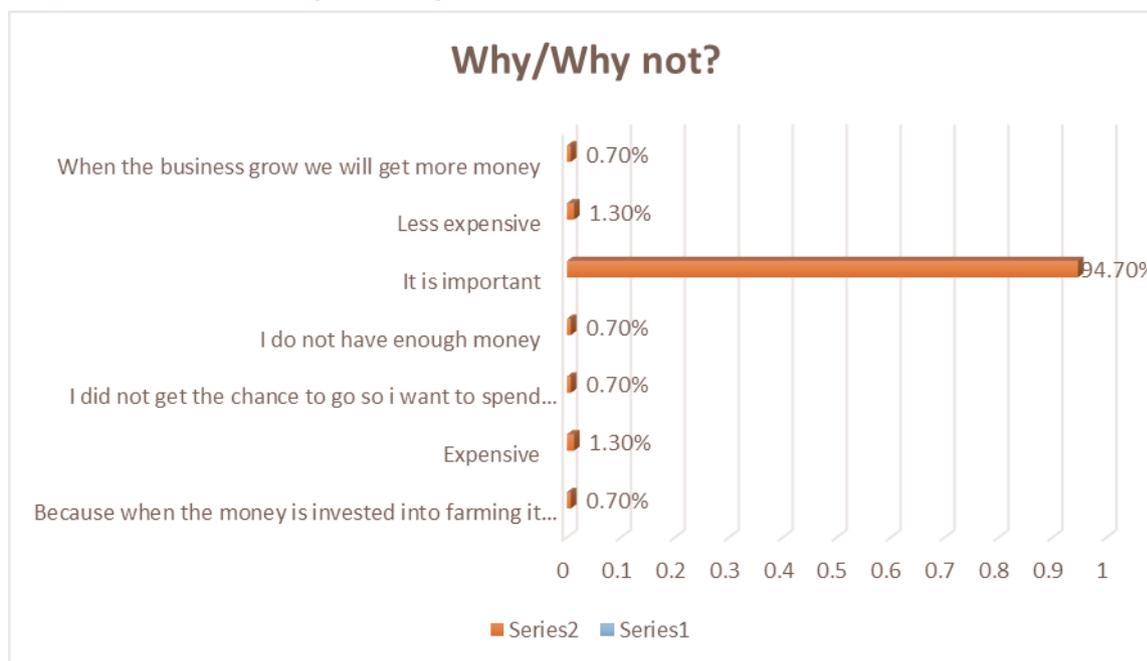
⁹¹ Ministry of Education Medium Term Expenditure Framework (2017)

Fig 8: Education as a Top Three Priority for Household Spending



The study revealed that 97% of respondents selected education among their top three (3) priorities and would use their limited resources to finance it because they see it as important. Only 3% of respondents said education was not among their top three (3) priorities as far as their household spending was concerned.

Fig 9: Reasons why or why not education is important



From the above, it can be observed that 94.7% of the respondents listed education among the top three (3) priorities for household spending because it is important while only about 1% would include it in their top three (3) priorities because it is cheap. Only 0.7% of the respondents said education was among their top three (3) needs because they did not get the chance to go to school, and would therefore spend on their children’s education. Also, 0.7% of the respondents did not list education among their top three priorities for their household spending because they contended that “when the money is invested into farming, it will generate enough money for education and when the business grows, they will get more money”. Other reasons were that they did not have enough money. About 1% indicated that education was expensive and did not consider it as part of their top priorities.

4.0 Attitudes towards Education

The study also explored the attitudes of the people of Ga south towards education and elicited responses which are summarized in Table 51 below.

Table 51: General Attitude to School in the Ga South Municipality

Attitudes	Rankings				Total
	Strongly disagree	Disagree	Agree	Strongly agree	
It is important to complete primary school	0 [0%]	1 [0.7%]	44 [29.3%]	105 [70%]	150 [100%]
It is equally important for both girls and boys to complete primary school	1 [0.7%]	0 [0%]	58 [38.7%]	91 [60.7%]	150 [100%]
It is equally important for both girls and boys to go to secondary school	2 [1.3%]	0 [0%]	51 [34%]	97 [64.7%]	150 [100%]
If funds were limited, I would prioritise the education of the child with the greatest ability to learn	11 [7.3%]	25 [16.7%]	49 [32.7%]	65 [43.3%]	150 [100%]
If it weren't for school fees, most children would complete primary school	2 [1.3%]	10 [6.7%]	55 [36.7%]	83 [55.3%]	150 [100%]
If it weren't for school fees, most children would go to secondary school.	2 [1.3%]	7 [4.7%]	63 [42%]	78 [52%]	150 [100%]
Secondary school is better than training programmes or apprenticeships for getting a job.	18 [12%]	26 [17.3%]	42 [28%]	64 [42.7%]	150 [100%]

Table 51 shows the responses and attitudes of households within the Ga South municipality towards education. 70% said they strongly agreed that it is important to complete primary education. Gender prejudices were not recorded during our study, which could be a consequence of the sensitisation work that ActionAid Ghana and other organisations have carried out in these communities. 60.7% of the respondents said it was very important for boys and girls to complete primary school and 64.7% said it

was necessary for them to go to secondary school. 43.3% strongly agreed to prioritize the education of their children who had the greatest ability to learn as funds were limited, 55.3% and 52% of the respondents strongly agreed that school fees were a barrier to completing primary school and secondary school respectively. 42.7% strongly believed that secondary school was better than training programmes or apprenticeships for purposes of employment.

Fig. 10: Why the school is the Best?

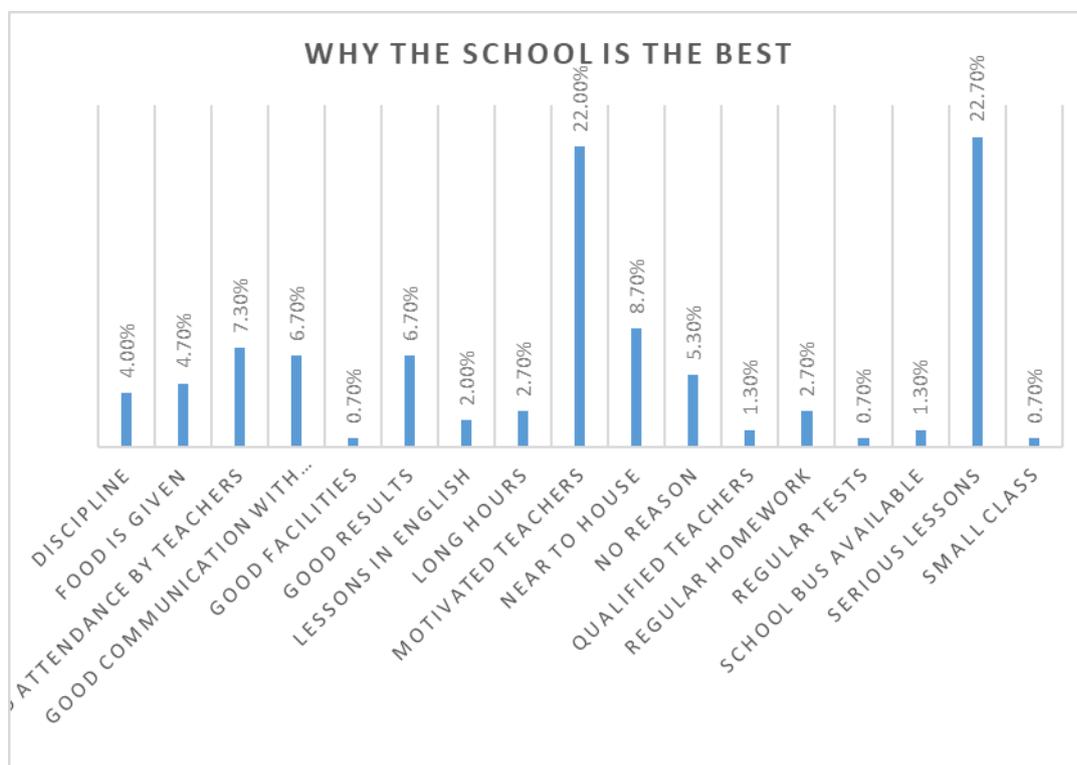


Figure 10 above indicated that serious lessons and motivated teachers were among the reasons behind their choice of school. In figure 11 below, respondents stated poor lessons and teacher absenteeism as some of the reasons why a school was not preferred.

Fig. 11: A School Management Committee Chairman, Hobor:

Mr. Peter Kwame Adonu, 44, (in picture) is the School Management Committee (SMC) Chairman for Hobor M/A Basic School. He became the SMC chair in February 2018 and believes the lack of motivation for teachers is the biggest problem for Hobor Basic M/A primary. He said:

“Hobor Basic School provides basic education for three (3) communities in the area. Since I became the SMC chair, I observed some developments which I considered inappropriate for the school. Before I became the SMC chairperson, I had been teaching in the school for four (4) years and had also done my



observation in this same school as a University of Cape Coast student. The truth is that the teachers in the school are just interested in working for their salaries and are not concerned about the welfare or the future of their students. They do not teach very well. They do not even complete the syllabus for the year before the pupils are promoted to the next stage. This is why pupils in the public schools are usually not ready for the next stage. Most of the teachers do not prepare lesson notes; those who discharge this compulsory obligation do not do it well. They do not also undertake student evaluation. In addition to that, most of the teachers do not come to school early on Mondays since they commute from Accra and do not stay in the community; they get to school late and leave very early, especially on Fridays.”

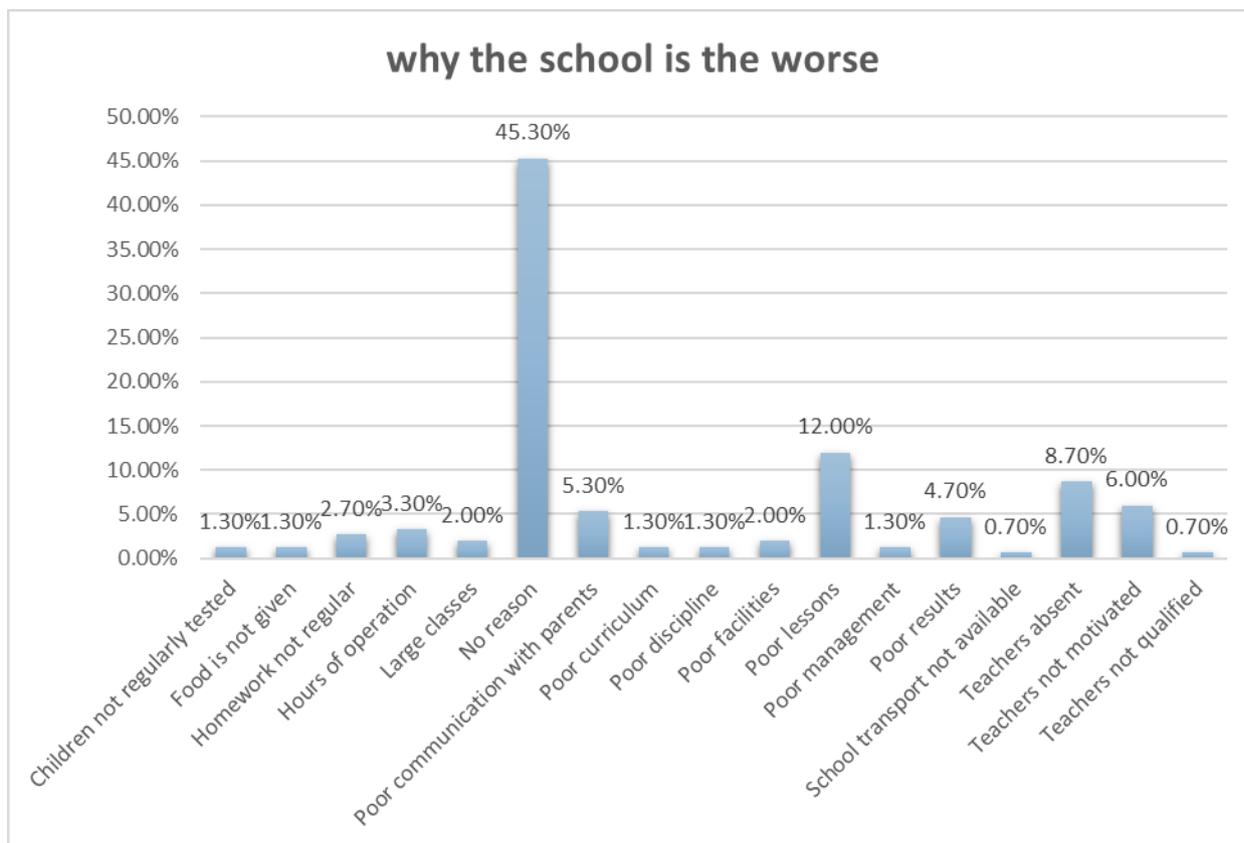
Teacher motivation and accommodation came up as major issues in many schools in the Municipality. Teachers complained about accommodation and preferred to commute from Accra, which is several miles away to school. “Teaching materials are not adequate, so some teachers buy their own textbooks to teach the students. There is nothing like motivation for teachers in the school but they do charge extra classes fee, which is illegal.”

The Government has increased the Capitation Grant from Ghc 4.5 to Ghc 9.00 but Mr. Adonu says, it’s inadequate. “Since the time I became an SMC chair for the school, the Capitation Grant has never come. The headteacher does not give me any information about it even if I ask him. But I think it should be doubled because we have more problems in our schools. According to Ghana’s Constitution, every child should go to school and government cannot come to all the communities, hence the need for SMCs. Everyone should play their role effectively. Teachers and headteachers must be transparent and accountable to SMC, so there is a need for full information disclosure. Parents, SMCs, and heads should be sensitized regularly on issues concerning education. Everyone should be responsible.”

As part of its objectives, ActionAid’s Hills Project seeks to influence national policy and legislation towards better financing for schools, by gathering local evidence, raising awareness through

participatory research and policy advocacy. Since 2015, ActionAid has engaged and empowered pupils and school authorities in the three (3) Municipal Assemblies under the project (Ga East, Ga West and La Nkwantanang) in their school improvement plans. In some cases, ActionAid provided pupils with school uniforms and materials and basic school infrastructure to address some of their challenges. For instance, the organisation constructed a pre-school for the Mmaampehia M/A Basic School.

Fig. 12: Why is a School Worse?

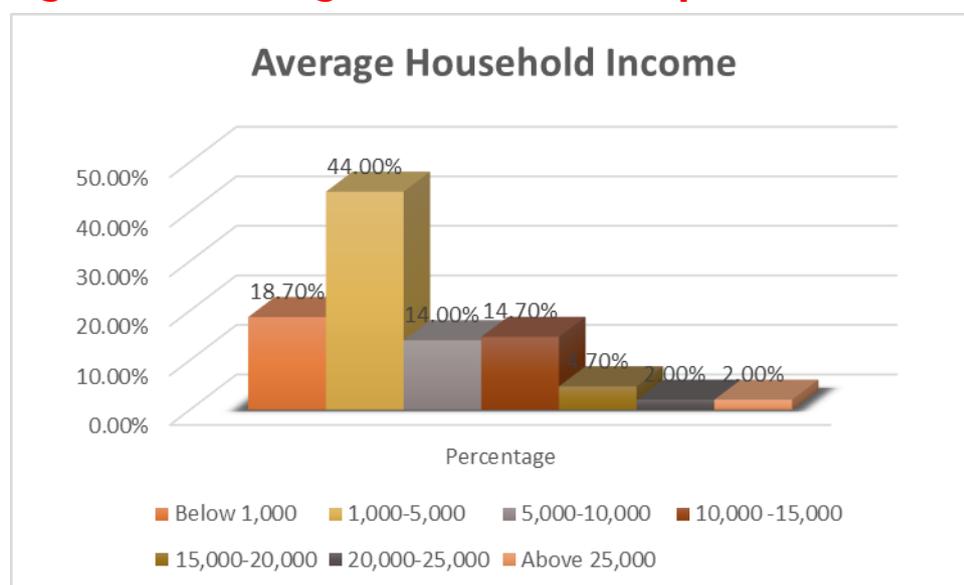


5.0

Household Income & Expenditure

The total average household income per year was used to measure the income of the household while the top priority for the house spending was used to assess household expenditure. To ascertain the expenditure pattern of the Ga south municipality, we verified from our respondents if education expenditure falls within the first three (3) important needs of the household.

Fig 13: Total Average Household Income per Year



Results from Figure 13 above showed that 44% of respondents from the Ga South Municipal had household annual income between Ghc 1,000 and 5,000 (\$204.50-1022.50). Most of the residents are petty traders and informal sector workers. 18.70% of the total income earners in the household had annual incomes below Ghc1,000 while 14.7% who work in construction and mechanical shops earned between Ghc10,000 and Ghc 15,000 (\$2045-3067.5) per year. Only 2% of the household income earners in the municipality received above Ghc 20,000 (\$4,090).

Table 52 below shows average expenditure by all quintile groups in 2014. The mean annual cash per capita expenditure by all quintile groups on clothes, education, health, food and drinks amounts to Ghc 3,267. This figure is more than three (3) times the household income of about a fifth of Ga South Municipal Assembly's communities. Considering that the majority of people had household income between Ghc 1,000 and Ghc 5,000 (\$204.50-\$1022.50) it shows that many parents will still struggle to

meet the cost of education at the basic level. An income of Ghc 1,000 will not be able to pay for all household expenses including education.

Table 52: Mean annual cash per capita expenditures per quintile group

Items	Quintile (Ghc)					Ghana: Quintile (%)						
	1	2	3	4	5	1	2	3	4	5		
Food& Drink	269	519	768	1,182	2,57	1,303	43.9	45.5	44.3	44.4	38.8	39.9
Clothes	49	79	112	158	362	186	8.0	6.9	6.5	5.9	5.5	5.7
Education	54	107	177	293	742	306	8.9	9.4	10.2	11.0	11.2	9.4
Health	12	22	28	42	95	50	2.0	1.9	1.6	1.6	1.4	1.5
Total*	613	1,140	1,733	2,664	6,62	3,267	100	100	100	100	100	100

Source: Ghana Living Standard Survey (2014)

Table 53: General attitudes to school in the selected communities in Ga Municipal Assembly (2018)

	Yes	No	Not Applicable	Compulsory	Voluntary	Not Applicable
Contribution to PTA or equivalent	254 [75.6%]	31 [9.2%]	51 [15.2%]	227 [67.6%]	27 [8.0%]	82 [24.4%]
Uniform and sports clothes	120 [35.7%]	165 [49.1%]	51 [15.2%]	105 [31.3%]	15 [4.5%]	216 [64.3%]
Textbooks and school supplies	105 [31.3%]	180 [53.6%]	51 [15.2%]	98 [29.2%]	7 [2.1%]	231 [68.8%]
Games or toys requested by the school	5 [1.5%]	280 [83.3%]	51 [15.2%]	4 [1.2%]	1 [0.3%]	331 [98.5%]
Transport to and from the school	40 [11.9%]	245 [72.9%]	51 [15.2%]	30 [8.9%]	10 [3.0%]	296 [88.1%]
Food/meals/snacks	68 [20.2%]	217 [64.6%]	51 [15.2%]	47 [14.0%]	21 [6.3%]	268 [79.8%]
Mattress/bedding/blanket	5 [1.5%]	280 [83.3%]	51 [15.2%]	3 [0.9%]	2 [0.6%]	331 [98.5]
Mandatory extra classes	97 [28.9%]	188 [56.0%]	51 [15.2%]	91 [27.1%]	6 [1.8%]	239 [71.1%]
School trips/excursion	48 [14.3%]	237 [70.5%]	51 [15.2%]	24 [7.1%]	24 [7.1%]	288 [85.7]
School reports	87 [25.9%]	198 [58.9%]	51 [15.2%]	85 [25.3%]	2 [0.6%]	249 [74.1%]

Sport fees	69 [20.5%]	216 [64.3%]	51 [15.2%]	65 [19.3%]	4 [1.2%]	267 [79.5%]
Culture fees	18 [5.4%]	267 [79.5%]	51 [15.2%]	17 [5.1%]	1 [0.3%]	318 [94.%]
Examination fees	269 [80.1%]	16 [4.8%]	51 [15.2%]	269 [80.1%]	0 [0.0%]	67 [19.9%]
End of month exam fees	40 [11.9%]	245 [72.9%]	51 [15.2%]	40 [11.9%]	0 [0.0%]	296 [88.1%]
ICT fess	27 [8.0%]	258 [76.8%]	51 [15.2%]	23 [6.8%]	4 [1.2%]	309 [92.0%]
Admission	155 [46.1%]	130 [38.7%]	51 [15.2%]	155 [46.1%]	0 [0.0%]	181 [53.9%]
Medical fees	7 [2.1%]	278 [82.7%]	51 [15.2%]	5 [1.5%]	2 [0.6%]	329 [97.9%]
Facility user fees (e.g. desk or other equipment)	57 [17.0%]	228 [67.9%]	51 [15.2%]	53 [15.8%]	4 [1.2%]	279 [83.0%]
Toiletries (Vaseline, soap, toilet paper, tissues)	128 [38.1%]	157 [46.7%]	51 [15.2%]	118 [35.1%]	10 [3.0%]	208 [61.9%]
Stationery (crayons, books, glue, scissors, etc.)	76 [22.6%]	209 [62.2%]	51 [15.2%]	76 [22.6%]	0 [0.0%]	260 [77.4%]
Development levy	33 [9.8%]	252 [75.0%]	51 [15.2%]	28 [8.3%]	5 [1.5%]	303 [90.2%]
Graduation/end of year party fees	19 [5.7%]	266 [79.2%]	51 [15.2%]	19 [5.7%]	0 [0.0%]	317 [94.3%]
Extra lessons or tutoring outside of school	30 [8.9%]	255 [75.9%]	51 [15.2%]	19 [5.7%]	11 [3.3%]	306 [91.1%]
Teacher motivation fees	37 [11.0%]	248 [73.8%]	51 [15.2%]	25 [7.4%]	12 [3.6%]	299 [89.0%]
Monetary and non-monetary gifts to the teacher	83 [24.7%]	202 [60.1%]	51 [15.2%]	13 [3.9%]	70 [20.8%]	253 [75.3%]

Table 53 details responses during the household survey about educational items paid for and whether or not these are compulsory or voluntary. The majority of parents said they pay for PTA (75%) and exam fees (80.1%) for their children in school. Contribution to PTA or its equivalent is a major cost for education in the Ga South Municipality. Both private and public schools have PTAs which charge varied amounts. On the average, this costs the households Ghc 16.68, per year for both public and private schools. Another important cost of education in the Municipality is the examination fee. Both private and public schools charge examination fees to cater for printing of examination papers. A household pays Ghc 31.41 per child, and this is compulsory. Children who do not pay examination fees are usually prevented from writing their term exams.

In a similar survey in La Nkwantanang, Ga East and Ga West Assemblies in 2016, households for both private and public schools said they paid on average Ghc 84.12 per year for PTA and Ghc 24.8 for exam fees per year (see Table 55). While there are some disparities in these figures, the mean annual amounts

for public schools were close, as shown in the current and previous study in 2016 (see Table 56). The mean amount for public schools in Ga South was Ghc 866.76 per year. It was 811.18 per year in the previous study in 2016.

Without paying these costs, a child cannot access education and enjoy other benefits. Many parents see these fees as compulsory, even for those who attend public schools, particularly for examination fees (80.1%) and PTA (67.6%). On the other hand, for the majority of schools, items which were not paid for included mattress/beddings (83.3%) and medical fees (82.7%). Also, the table indicates that 15.2% of the children of respondent households were not in school.

Table 54 and 56 below show the mean annual cost of education for both public and private schools from the analysis of a survey conducted among households and headteachers (Table 56). Table 55 shows the results for the 2016 study in three (3) other local Assemblies.

The average annual household cost per child for both public and private was Ghc 966.84. (\$201.43). This is lower than the cost for children attending private basic schools at Ghc 1,074.8 (\$223.9), but higher than the cost for children who attend public basic schools at Ghc866.76 (\$180.58) (See Table 54 below). These are exorbitant amounts considering the average income levels of the majority of households in the community. However, the same school items, are much lower for public schools, as many of the cost items do not apply in public schools. The respondent headteachers for public schools only agreed to PTA and exam fees as applicable costs. They stated that public schools only collect on average, Ghc 30.15 annually for PTA dues and exam fees (see Table 56). However, headteachers of private schools stated an average school cost of Ghc 1,081.14 (\$225.2) annually. This cost compares favourably with listed household costs for private schools, as indicated in Table 54, from parents whose children attend private basic schools.

Table 54: Mean Annual Household Cost Per Child

School Items	Public Sch.		Private Sch.		Total	
	No.	Average (Ghc)	No.	Average (Ghc)	No.	Average (Ghc)
Contribution to PTA or equivalent	186	5.46	46	5.31	232	5.56
Uniform and sports clothes	73	43.90	44	40.59	117	42.66
Textbooks and school supplies	73	28.25	29	33.72	102	33.49
Games or toys requested by the school	3	1.67	2	10.0	5	9.0
Transport to and from the school	7	4.71	31	6.29	38	5.97
Food/meals/snacks	22	6.09	45	46.11	67	33.10
Mattress/bedding/blanket	6	9.83	0	-	6	9.83
Mandatory extra classes	67	6.73	29	5.30	96	6.36
School trips/excursions	26	30.53	14	25.5	40	4.60

School reports	67	4.58	17	4.82	84	5.75
Sports fees	59	5.95	9	7.2	67	7.74
Culture fees	15	7.13	4	10.0	19	16.22
Examination fees	189	18.47	51	9.05	250	10.47
End of month exam fees	12	10.5	9	10.39	21	6.84
ICT Fees	17	5.59	9	9.22	26	15.07
Admission	103	11.03	44	23.58	147	15.63
Medical fees	4	13.50	4	17.75	8	11.76
Facility user fees (e.g. desks etc.)	37	13.92	19	7.58	56	10.54
Toiletries (Vaseline, soap, toilet paper, tissues)	89	7.19	31	8.28	120	7.38
Stationery (crayons, books, glue, scissors, etc.)	60	9.97	11	5.64	71	9.30
Development levy	22	24.59	8	16.0	30	22.30
Graduation/end of year party fees	14	2.45	7	24.29	21	10.19
Extra lessons or tutoring outside of school	25	3.92	6	12.4	31	8.00
Teacher motivation fees	23	2.96	9	6.76	32	4.13
Monetary and non-monetary gifts to the teacher	15	10	2	12.5	17	10.29
Mean Termly Cost of Education/Child (Ghc)		289.92		358.28		322.18
Mean Annual Cost of Education/Child		Ghc866.76		Ghc1074.8		Ghc966.84

These extra costs, according to the headteachers, are not official costs. However, while school authorities are reluctant to admit that pupils pay extra fees in public schools, parents believe these are extra charges. For private schools, costs indicated by these schools are the same as those indicated by parents. The extra costs by parents of children in public schools and the alternative costs in private schools in the Municipality are indicative of the exorbitant fees borne by parents who seek schools other than public basic schools. Considering that the majority of basic schools in the Greater Accra region (72.2% of 3,091), are private basic schools, the unavailability of adequate public basic schools means parents are compelled to bear certain costs.

Table 55: Cost of selected School Items In La Nkwantanang, Ga East and West Education Cost Survey, 2016

Item	Public school		Private school		Total	
	Number	Average (GH¢)	Number	Average	Number	Average (GH¢)
Contribution to Parent/Teacher Association or equivalent	48	59.32	75	109.36	123	84.12
Uniform and sports clothes	48	32.84	75	96.41	123	45.38
Textbooks and school supplies	48	38.14	72	59.66	120	40.92
Games or toys requested by the school	37	10.07	41	33.81	78	19.36
Transportation to and from the school	14	97.35	58	158.96	72	101.18
Food/meals/snacks	18	100.70	68	124.09	86	109.22
Mattress/bedding/blanket	0	0.00	12	17.38	12	17.38
Mandatory extra classes	28	39.71	69	75.34	97	45.82
School trips/excursions	17	38.39	42	109.30	59	55.04
School reports	31	12.39	67	25.14	98	16.33
Sports fees	42	9.01	68	15.37	110	10.01
Culture fees	29	5.99	44	11.83	73	8.91
Examination fees	48	15.67	75	45.79	123	24.80
End of month exam fees	0	0.00	17	15.91	17	15.91
ICT Fees	45	14.02	70	51.04	115	18.74
Admission	23	21.72	59	42.11	82	25.99
Medical fees	11	14.73	48	58.33	59	39.76
Facility user fees (e.g. desks, or other classroom equipment)	39	140.61	71	241.72	110	168.07
Toiletries (Vaseline, bath soap, toilet paper, tissues)	13	3.17	34	11.97	47	6.41
Stationery (crayons, message books, glue, scissors, flip files)	18	6.85	57	37.82	75	11.82
Development levy	48	14.11	73	103.97	121	59.77
Graduation/end of year party fees	12	17.08	64	75.07	76	39.50
Extra lessons or tutoring outside of school	0	0.00	27	68.36	27	68.36
Teacher motivation fees	47	15.97	31	57.29	78	24.82
Monetary and non-monetary gifts to the teacher	3	103.71	17	382.46	20	118.32
None of these items	0	0	0	0	0	0
Other (specify)	0	0	0	0	0	0
TOTAL		811.55		2028.49		1415.02

Table 56: Headteacher’s perspective of Direct/Indirect cost of Education in the Ga South Municipality (2018)

School Items	Number	Public	Number	Private
Contribution to PTA or equivalent	17	3	8	12
Uniform and sports clothes	17	0	8	30
Textbooks and school supplies	17	0	8	45
Games or toys requested by the school	20	0	5	3
Transport to and from the school	20	0	5	49
Food/meals/snacks	17	0	8	35
Mattress/bedding/blanket	17	0	8	0
Mandatory extra classes	17	0	8	27.5
School trips/excursions	17	0	8	47.5
School reports	17	0	8	2.5
Sports fees	17	0	8	0
Culture fees	17	0	8	0
Examination fees	17	7.05	8	10
End of month exam fees	17	0	8	0
ICT Fees	17	0	8	20
Admission	17	0	8	50
Medical fees	17	0	8	0
Facility user fees (e.g. desks etc.)	17	0	8	7.5
Toiletries (Vaseline, soap, toilet paper, tissues)	17	0	8	2.63
Stationery (crayons, books, glue, scissors, etc.)	17	0	8	5
Development levy	17	0	8	0
Graduation/end of year party fees	17	0	8	13.75
Extra lessons or tutoring outside of school	17	0	8	0
Teacher motivation fees	17	0	8	0
Monetary and non-monetary gifts to the teacher	17	0	8	0
Total Termly Mean Cost (Ghc)		10.05		360.38
Total Annual Mean Cost (Ghc)		30.15		1081.14

While there was a wide difference in the cost estimates from households compared to headteachers in the public schools on extra cost of education, it was comparatively similar for private schools (Table 54 & 56).

In Table 54, the households of children who attend public schools reported that the extra cost of education was Ghc 866.76 annually per child, while the headteachers of these schools quoted a paltry Ghc 30.15, arguing that they do not charge extra fees. However, for households where children attend private schools, the estimate was Ghc 1074.84, which compares favourably with the estimates of the headteachers of these schools (Ghc 1,081.14) annually, as seen in Table 56.

Table 57: Unit Cost (Ghc) Per Pupil/Student in Ghana’s Public Schools (2009-2014)

Level	2009	2010	2011	2012	2013	2014
Pre-School		60	84	347	288	386
Primary	192	224	390	413	440	446
JHS	277	336	367	837	819	850
SSS	704	603	761	1,372	1,685	1,980
TVET	885	1,030	2,481	3,351		7,569
Tertiary	2,620	2,763	3,144	4,992		4,460

Source: Ministry of Education, Education Sector Performance Report (2015)

Table 57 above shows the national profile of school cost per year at the various levels. It is obvious that higher levels of education come with higher cost, which could be the reason for a higher dropout rate at the SHS. At Ghc 1,980, the cost at the SHS is more than twice the cost at the JHS.

Box 6: Case Study 1 on Household Experiences in the Ga South Municipality

“Sometimes I struggle to pay the exam fees, which is Ghc13.00!”



Margaret Osei and her six children

Margaret Acquaye is a single mother with eight (8) children, between the ages of two (2) and nine (9) years old. Margaret is 37 years and lives in Ashalaja Jormi, a sub-urban community off Amasaman, a nodal town of the Ga West Municipality. Margaret is a trader but is currently unemployed.

“I used to sell food near the primary school but currently I don’t have a job. I am hoping to start my food business again”

Majority of the inhabitants in the Ashalaja community are farmers and petty traders. Incomes are generally low but the community is largely communal and sometimes relies on extended family support. Margaret was all smiles but beneath these smiles are a lot of predicaments, having to fend for her six (6) other children each day as a single mother. Margaret said she expects the school to be free to attend because that is what is usually said about Government schools, but she still has to pay for their feeding while they are at school.

“My children attend Ashalaja M/A “2” Basic School but the youngest is not in school because he is only two years old. I pay Ghc 2.00 for each child for feeding.” Margaret reiterated that she still spends on other fees. “I pay for exam fees, which is Ghc 13.00 for each of them when it comes up. The other one attends a private school and I spend 6 Ghc 50p on him each day. It’s a problem for me,” she lamented. Public basic schools in Ghana are supposed to be completely free, under the Ghanaian Constitution.

“Sometimes I struggle to pay the fees. The last time, I was not able to pay the full amount of the exam fee for one of my children, so the child was not allowed to write any of the papers. When I requested to pay the arrears to cover the next term’s printing fee, the class teacher said the paper had been printed already.”

School infrastructure is supposed to be provided by the state but sometimes parents are levied through the PTA and other development fees to address certain problems. *“They have asked us to pay another Ghc 5.00 for the school building for the JHS. But for me, I want the Assembly man, MP and DCE to rather complete the building for the JHS since the payment of the 5 cedis put pressure on we the parents. Government should support us in keeping up. The public school is good but they have to improve since most of the kids do not know how to write their names.”* Margaret's case exemplifies the impact that these

fees have on poor families. The FCUBE policy has not been properly funded, so schools ask parents to fill the gap left by the government. These do not only put pressure on parents who are already struggling to make ends meet; they often result in children not being able to attend school or write their exams, as was the case for one of Margaret's children. ActionAid's Hill's project seeks to raise awareness and demonstrate evidence to show the unsustainability of the underfunding of public education in Ghana. We encourage parents, SMCs, and headmasters, to voice their concerns and find solutions that will enable children enjoy the right to education. Our local and national advocacy programmes are contributing to efforts to increase the size, share and scrutiny of the education budget, to make public education truly free and improve the quality.

Box 7: Case Study 2, on Household Experience in the Municipality



“Even though I work as a security guard, feeding is still a problem!”

Mr. Bernard Bobivi is a 41-year old security man at Bomarch Farms at Mmaampehia. He has a family of six (6) members. His eldest child is eight (8) years while the youngest is only few months old. While it is every parent's responsibilities to provide food and education for their family, for Bobovi, it is a problem. “*Even*

though I work as a security person, feeding my family is a problem. I always give my two (2) children Ghc 2.00 each for their food when they go to school. Also, I have to buy uniforms. That is a big problem because my other kids will soon have to go to school too, and my salary is not enough. I do some little farming to provide food for the family at home.”

Public basic education is supposed to be free in Ghana but many parents like Mr. Bobivi have complained about unexpected extra fees. PTA dues and exam fees have frequently been cited by parents. Government must cater for these extra fees, which make education a bother for most poor households. While Mr. Bobivi pays no school fees, he still thinks the cost of printing fees of Ghc 9.00 every term is a bother: “*In Mmaampehia, many of us struggle to send our children to school. Sometimes our children get some school supplies from charity organisations to help them in school. My children benefited from some pencils and writing books in the past, otherwise we have to buy all of that too.*”

Mr. Bobivi receives regular salary as a security guard but he has to supplement his income by engaging in farming with the support of his wife, Elinam Bobivi. The MoE in its 2017 Medium Term Expenditure Framework 2017-2019, comments on the increasing cost of education on parents: “*Over the years, the value of the grant, which is currently 4.50 Ghc has been eroded due to the high cost of living. This has*

compelled schools to re-introduce levies, making it difficult for children from poor backgrounds to participate fully in basic education.”⁹²

“I am a security man, so it is my wife who attends PTA meetings since she is a petty trader and helps me at the farm too. I only pay the printing fees and PTA dues, which is Ghc 2.00. PTA dues is compulsory and you will be fined if you don’t pay on time, which becomes arrears for the child to pay the following term. It puts pressure on us!”

Bobivi is not very happy with the performance of his children at school. He wishes public schools could do better: *“The performance of school children is too bad, just that I cannot tell if the teachers are the ones not doing well or the pupils are not studying hard. My kids used to go to the private school but money became a problem so they had to stop, but I want the public school to perform better.”*



Box 8: Case study 3: Household Experiences of Educational Costs

“School feeding is deceitful; the children don’t get enough!”

Charity Quaye is a 68-year-old grandma in Mmaampehia. *“I’m a trader and I take care of my grandsons when they go to school because their father lost his job some time ago. He recently found one at the Quarry but it is still not easy for us. The children’s mother helps me in my trade”*



Madam Quaye laments about the school feeding and the extra fees they always pay. *“I sell kenkey at the school to support the children to go to school. I know the tuition fee is free but the only problem is the printing fee and buying school uniform. If you ask me to pay Ghc 11.00 as printing fee every term, it is a lot for me. We sometimes get help from NGOs but we have many poor people in this community and it*

⁹² Medium Term Expenditure Framework (2017-19). 2017 Budget Estimates, Ministry of Education.

usually goes to the very poor.” Grandma Charity Quaye wishes she had more power to change things in the public school.

“Sometimes, I attend the PTA but it is my son who attends most of the time. My other problem is the school feeding. I feel it is deceitful! Our children don’t get enough and must be supplemented otherwise they go hungry at school. Yet we the parents feel deceived because we are made to believe that our children are fed at school.”

In Ghana, children in some selected public basic schools in poor communities receive one (1) meal a day in school. This policy was instituted to encourage school enrolment and attendance in these poor communities. However, many parents have complained about its effectiveness. As a signatory to the CRC, the Government of Ghana is obliged to implement the provisions in the CRC. For instance, the government is required to provide free, compulsory, universal basic education for children and support parents in the provision of basic necessities of life for children. However, it seems the Government’s efforts are still fraught with funding problems in these poor communities.

“We like to send our children to private school because everyone says private school is better, but it is expensive, so what can we do?” Madam Quaye asks.

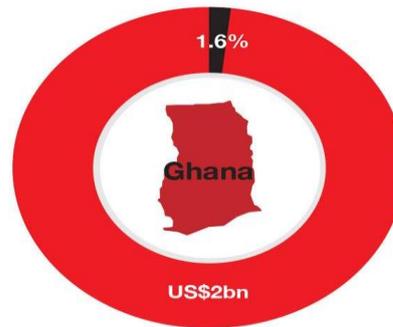
Figure 14: Pupils in Mmaampehia loitering while school is in session

Some pupils from Mmaampehia M/A Basic School loitering about because their parents could not pay Ghc11.00 printing fee to allow them to write their term examinations.



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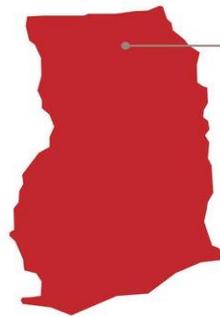
Ghana loses an estimated **US\$2 billion** each year to tax incentives. Just **1.6%** of this could educate all 289,456 girls currently out of primary school.



#FundTheFuture

act:onaid

You say there's no money, we say **cut back wasteful tax exemptions.**



Ghana's estimated revenue loss: **US\$2 billion to tax incentives**

#FundEducation
#taxjustice



Norad

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It is time for governments to prove they are working towards financing public, equitable, inclusive and free education.

#KeepYourPromises



PHOTO: MAKMENDE/ACTIONAID

6.0 Conclusions and Recommendations

6.1 Conclusions of Local Study

- As many as 51 children out of 336, representing (15.2%) from respondent's households in Ga South Municipality, were out of school, usually due to financial difficulties. This seems to confirm a high dropout rate considering the very low GER in the basic level, which is even worse at the higher levels.
- Public basic schools pay on average Ghc866.74 indirect fees per pupil per annum to access education in the Ga South Municipality. This is almost equivalent to the least household income per annum of Ghc 1000 and less, which constitutes about 44% of the households surveyed.
- Considering that the mean annual cash per capital expenditure on education is Ghc306 (Table 52), households in the Ga South Municipality are spending about three (3) times more to educate their children. This means the Government would have to at least increase the per capita grant by three (3) times to meet the cost required by schools to make education free.
- Pre-school is virtually non-existent in public schools. In 2018, private pre-schools (Creche & Nurseries) outnumbered public schools by about 95.6% to 4.6% nationally. This was less than 1% in the Ga South Municipality.
- The FCUBE policy is failing in the sense that public schools are not free and those who cannot afford the fees are sent back home, thus violating their right to education.
- There are more private basic schools (primary and JHS), about 3,982 in the Greater Accra region than public schools, which was 1,659 in 2018. The trend seems to be supplanting, rather than supplementing public education, with the State reneging on its obligation to provide free and good quality education for all. Indeed, privatization of education has increased the share of private financing at the basic level. This makes the region the least accessible in terms of public basic schools in Ghana, forcing many parents to seek the expensive alternative in private schools.
- The perception of parents that management is poor in public schools in these communities is directly linked to the lack of supervision and accountability.
- Poor parents still value education as much as rich parents. A truly free and good quality education policy would motivate poor people to access education, breaking the intergenerational cycle of poverty.
- Enrolment levels and number of public basic schools in the Ga South Municipality are generally low,

considering the national average. Between 2011 and 2018, the GER for the Municipality was 63.6% compared to the national average of 83.8% for the entire Greater Accra Region. This implies a relatively high drop-out rate in the Municipality compared with the national situation.

- About 44% of respondents have annual household income between Ghc 1,000 and Ghc 5,000 in the Ga South Municipal. Majority are farmers and petty traders in the informal sector. The low-income level negatively impacts on parent's ability to sustain their children in school.
- Gender discrimination didn't feature as a major problem for parents in the communities. Girls and boys get the same opportunities if the family could afford. However, when a choice has to be made, girls gave way to boys.

6.2 General Conclusions

- There exists a wide variance between policy and practice in the basic school system. International and national policies concerning education seldom translate into concrete actions and results at the community level. This is mostly due to the centralised nature of the transfer of resources to the community level, where the lines of responsibility are rarely enforced.
- The popularity of private basic schools has increased largely at the expense of public basic schools, as a result of inadequate financing. This is increasingly affecting the popularity and quality of public schools. It was revealed by many parents that school lessons and motivated teachers are some of the reasons why they think private schools are best for their children.
- Poverty is a hindrance to educational attainment. The net enrolment in primary schools by locality, sex, and poverty status for all quintile groups of the 2012/13 living standards survey show poor access for girls in rural communities. The lowest enrolment rate of 52.2% was found among poor girls in urban areas, followed by poor girls in rural areas (58.6%).
- Tax incentives and other illicit losses to the tax-payer ultimately impacts negatively on Government funding for education. Particularly for tax incentives, the report estimates losses up to about \$1.2 billion each year. This money increase funding for education from the national budget.
- 20% of \$1.2 billion tax incentives granted annually to multinationals could restore more than 600,000 extra places for children in school or feed six (6) million children annually, and also employ extra 92,000 teachers.

7.0 Recommendations

Right to Free and Compulsory Education

1. This goal is succinctly captured in Ghana's Constitution but structural deficiencies in schools and financial obligations of poor parents are hindering its realisation. With the current high dropout rate at the basic schools, it may be difficult to achieve the goal. The Government must, therefore, provide adequate funding to fulfil this goal, including increasing the Capitation Grant to schools and paying them on time. NGOs and well-meaning citizens must consider reporting the Government for legal redress through national, regional and international arbitrations if it consistently fails to achieve the goal of free and compulsory education.
2. School heads and management authorities in the districts must confront the issue of extra fees and its impact on school attendance and present a report to the Municipal Directorate of Education to abolish such extra indirect fees in their schools.
3. The Government must eliminate as much as possible the extra costs of education at the basic level, which are limiting the compulsory part of the FCUBE policy in public schools. These costs include mandatory extra classes, examination fees, books and supplies, uniforms and sports clothes, PTA dues etc.
4. The Government must improve domestic resource mobilisation by curbing tax leakages (tax incentives and illicit flows), and then allocating 20% of such savings to education following an equity criterion.
5. The Government must also consider giving more power and voice to local authorities to allow district assemblies to support the children of parents who cannot afford the cost of basic education.
6. Regular sector educational expenditure tracking surveys must be conducted to ascertain the reach and impact of expenditure allocations to each child in public schools.

Right to Adequate Infrastructure

7. Infrastructural concerns are limiting school access and quality in Ghana. The largest share, which is about 70%, goes into emoluments and compensation, with little to invest in infrastructure. However, Government is enjoined to facilitate this process under the CRC, ICESCR and Ghana's Constitution. Extra targeted funding is required to ensure this right.
8. Parents, PTA's and SMC must hold the school and local authorities accountable to ensure minimum standards and demand accountability from the Government by activating legal requirements and policies.

Right to Non-Discrimination

9. Discrimination takes place at different levels in Ghana's education system. Introducing unfettered market principles in education serves just a few, entrenching and increasing social stratification. Good quality private schools are very expensive in Ghana and only high and few middle-income earners can afford to send their children to such schools. Meanwhile these schools produce majority of students who end up in the country's tertiary institutions of learning. This is creating a class system in the long-run, where the poor remains poor and the rich richer. Government must reconsider policies and programmes that confirm the trends of education privatisation. The Government has the obligation to regulate and monitor private providers and ensure they comply with the law, including the employment of qualified teachers.
10. Discrimination is often experienced by children with disabilities in schools. Government must implement the Disability Act to ensure children are not unduly discriminated against.
11. NGOs and Government must create and sustain public awareness on disability issues and special educational needs.

Right to Quality Trained Teachers

12. The percentage of teachers that are trained in public schools is about 75% compared to about 8% in private schools. The Government needs to regulate and properly monitor all providers to ensure they comply with the law
13. Private providers should offer good strategies that can be adopted by public schools to improve performance in the areas of lower pupil-per-teacher ratio, school management and accountability structures. The government must encourage community and parental participation, to improve accountability
14. We must ensure and operationalise teacher qualification and licensing framework based on the standards and requirements set by the National Teachers Council.

Right to a Safe and Non-Violent Environment

15. The case study did not record cases of violence. However, corporal punishment remains prevalent in schools, with about 53% of respondents in the study admitting that it is regularly administered by teachers. This must be expunged from the statutes.
16. Children, particularly girls, are also significantly affected by sexual harassment and abuse both in and on the way to school. 15% of respondents in the study indicated that incidences of sexual abuse against girls are common, with almost 40% identifying boys as the main perpetrators. The education curricula and awareness workshops must be used to eliminate violence in schools.



Right to Relevant Education

17. Education must be relevant, and this requires regular reviews of the school curricula. School facilities should be designed to meet the needs of children with special needs or disability.

Right to Know your Rights

18. Citizen education must be included in the curricula, to foster peace, respect, tolerance and mutual learning, as well as learning about their rights. Parents must be able to understand their rights and their children's rights, so they can demand from Government the full implementation of the FCUBE.

Right to Participate

19. Participation of pupils, parents and teachers must be meaningful at all levels. Pupils have complained about often not being consulted in decision making processes in schools. Student leadership systems must be strengthened and extra school curricular activities used as avenues to encourage student's participation in the governance decisions in schools.

Right to Transparent and Accountable Schools

20. A critical mass of citizens is needed to engender public accountability and efficient public education system. Key stakeholders in the public education system are SMCs and PTAs. The active engagement of these bodies in the school management holds the potential to deal with negative tendencies as absenteeism, lateness and indiscipline, because of their proximity to the schools. These structures, when properly galvanised, can effectively hold government accountable. Feeling accountable to the public provides a powerful check against corruption, negligence and indifference. Thus, civil society groups should strengthen the voices of these structures through an impartial media to play a critical role in dissecting bad and good policies in the education sector.
21. There should be openness in the rising household costs in financing public school education. Government has the obligation to adequately regulate private schools to ensure that they meet the minimum standards, including displaying all their household costs to prospective parents.

Right to Quality Learning

1. Quality learning is a product of many factors stated above. Particularly, the parent-to-pupil/student ratio, desk-to-pupil/student ratio, textbook-to-pupil/student ratios must be improved in Ghana's education system to enhance quality learning in schools.
2. The professionalism of teachers and the demand for more trained teachers in schools must be effectively pursued to meet the international benchmarks. These are some of the surest ways to improve quality learning in schools.

Suggestions for Advocacy Messages

1. If education is not free, the poor will not be able to access it. This is a violation of the right to education.
2. Education is an enabler of other rights; it is a pre-requisite for meaningful participation in society and for the social and economic development of every country.
3. It took years of advocacy to achieve the abolishment of tuition fees at public basic schools. The emphasis on privatisation and the inadequate financing of education is reversing this achievement.
4. States have the obligation to provide free and good quality education. Making families pay for basic public education whilst giving away tax incentives, constitute a violation of the right to education.
5. Education is one of the soundest investments that any country can make, as the socio-economic benefits come in the medium to long term.
6. Education is the best strategy to break the intergenerational cycle of poverty. FCUBE must be effectively implemented with adequate financing.
7. Lack of money cannot be an excuse to provide free and good quality education when the government is giving away billions through harmful tax incentives.
8. A transparent and accountable public school is where the rights of children are respected, promoted and protected by qualified teachers in a conducive learning environment. This is a right that must be enjoyed by every child in every school.

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