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**TAX, EDUCATION PRIVATISATION
AND THE RIGHT TO EDUCATION**

INFLUENCING EDUCATION FINANCING IN GHANA



ActionAid is a global justice federation working to achieve social justice, women equality and poverty eradication

DESIGN AND LAYOUT

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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 of 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
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
SDGs	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 Education Fund
VAT	Value Added Tax
WAEC	West African Examinations Council
WASH	Water, Sanitation and Health
WEF	World Economic Forum

EXECUTIVE SUMMARY

This report has been commissioned by ActionAid Ghana and its main purpose is to examine education financing and the promotion of the Rights to Education (RTE) in Ghana through the provision of adequate financing to the sector. The report concludes that this can only be achieved by government fulfilling its financing commitments, compelled by citizen activism.

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, this report seeks to achieve, amongst other things, a better and fairer financing for free public education for all in Ghana.

Various education sector reforms, initiatives, policies, laws and international covenants have been initiated or ratified by the Government of Ghana. These include the Free Compulsory Universal Basic Education (FCUBE) Policy, Constitutional guarantees for free compulsory universal basic education and the right of children to education as well as the International Covenant on Economic, Social and Cultural Rights (ICESCR) and many other such international and regional covenants. In particular, the ICESCR puts obligation on 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 seems to have failed in providing free primary education, when so many children are sent home for not being able to pay the direct and indirect fees currently being charged. To confirm this, communities in three (3) Municipalities -Ga West, Ga East and the La Nkwantanang Municipalities of the Greater Accra Region were studied. Many respondents derided the effectiveness of the free compulsory education policy. The majority of respondents reported that the policy was not working for them.

The right to education of many children in communities is being curtailed by extra fees, with basic public schools paying an average of Ghc 677.5 per year and even twice as much for private schools at Ghc 1325.46 per year, which parents must pay before children can have access to education. Despite the FCUBE school policy, parents still pay hidden extra levies, such as PTA fees, examination fees, etc., per term, which hinders and in many cases blocks the access of many children to school in Ghana.

The Government's funding for education as a percentage of total expenditure has been dwindling since 2014. In 2014, the Government allocated 20.5% of its budget to education. In 2015 this declined to 17.8%, further declining in 2016 to 13.5% based on 2017 national budget expenditure outturns. Also, through its own pronouncements and policies, there are indications of an increasing preference for commercial private provision of education¹.

The increasing pace of privatisation of education in Ghana can be seen in the education sector statistics. Between 2001 and 2014/15, private education in terms of number of schools as a ratio to public schools has increased by three (3) times in 2001 to almost 8 times more in 2015². This trend, supported by Government, is also widening the inequality gap because richer children get better access and quality education based on their purchasing power compared to the poor. The underlying assumption is that parents will go any length to finance the education of their children if they value education, but for the majority of poor parents, this option is non-existent.

¹ Ghana Education Strategic Plan (2010-2020), Ghana Education Service.

² Education Management Information System (EMIS) data, Ghana Education Service (2001-2015)

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

The study found that 18% of 150 respondents interviewed in the surveyed localities had a child out of school due to financial difficulties. This seems to confirm a high dropout rate considering the very low completion rate of 67.94% at the basic level and even worse at the Senior High Schools (SHS). Although poor parents value education as much as rich parents, it is obvious that rich parents have a better choice to education in Ghana. However, a truly free and compulsory education policy should enable more poor people to have access and a better choice to education.

The perception of parents in the communities surveyed was that management is poor in public schools due to a lack of supervision. This is why private schools have been preferred even by some poor parents although they charge higher fees.

Gender discrimination did not feature as a major problem for many parents in the communities interviewed but girls and boys could get equal opportunities if their families can afford. This means girls are those that lose out when it comes to making a choice with the family's scarce resources. In particular, large household sizes were noted as a hindrance to most families' access to education, and this affects the female child more when family resources are stretched.

The report also examined national data on education financing and outcomes. It also considered educational financing possibilities through domestic resource mobilisation, especially progressive taxation and the abolishment of harmful tax incentives. The tax system and the national budget, especially Tax-to-GDP ratios and tax incentives were examined to see the possibility of tax savings to provide extra financing for education.

Taxation was observed as a potential area to increase government funding for education. For example, an ActionAid tax report published in 2014³ estimates that Ghana loses close to \$1.2 billion each year to tax incentives. If this revenue was collected and integrated into the national budget, 20% of it could be comfortably channelled to education to fund more than 600,000 extra places for children in schools or feed 6 million children annually, or employ extra 92,000 teachers⁴. It could offer extra school places for the 319,000 children estimated to be out-of-school each year or pay for 10,000 extra teachers or provide free school meals for 557,892 children each year.

With the dramatic shift to private provision of education, government's funding of education has been declining—from about 27.2% in 2012 to only 13.5% in 2016. This violates the ICESCR which enjoins Governments to take steps to ensure a progressively free compulsory primary education for all. Even if a State has financial difficulties, the burden of the proof that they are taking appropriate measures for the progressive realisation of this right falls on the State. The Government needs to demonstrate that it is dedicating the maximum available resources to meet the core obligation of providing free and compulsory primary education (CESCR GC11 and GC13; UNESCO, 2008).

³ Investment Incentives in Ghana: The Cost to Socio-Economic Development, ActionAid Ghana Report (2014).

⁴ 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>

The report recommends that:

1. *The Government promotes the Right to Free and Compulsory Universal Education as captured in Ghana's 1992 Constitution. The Government can do this if it curbs its over generous tax incentives as well as tax evasion and avoidance. This will enable government generate enough funding to provide free and quality public education for all children in Ghana.*
2. *Metropolitan, Municipal and District assemblies (MMDAs) are enabled to support children of parents who cannot afford the cost of basic education.*
3. *The Government, as enjoined by the 1992 Constitution and the ICESCR, creates an enabling environment for education. Parents and Teacher Associations, and School Management Committees should be supported to report any deficiencies and be provided with the necessary resources to contribute to the provision of quality education.*
4. *Government reconsiders its education privatisation policy as the increasing role of private providers of education is exacerbating segregation and social and economic discrimination.*
5. *Government ensures the operationalisation of the teacher qualification and licensing framework based on standards and requirements set by the National Teachers Council.*
6. *Awareness and sensitisation workshops are regularly undertaken to help eliminate all forms of violence in schools. More female teachers should be employed in schools where they are the minority and*
7. *Girls clubs should be promoted so girls can discuss these issues and become more empowered. Pupils must be encouraged to identify and denounce abuses or violations of their rights in schools.*
8. *Education is made more relevant to the needs of children and the country. This requires regular reviews of the school curriculum and school facilities to meet the needs of all children, including children with special needs or disabilities and implement to the letter, the Disability Act, 2006 (Act 715) to ensure that disabled children are not unduly discriminated against.*
9. *Student leadership systems are strengthened and extra school curricular activities used as avenues to encourage students' participation in the governance of schools. This can help bridge the gap in school authority-student relationship and participatory decision making in schools.*
10. *Civil society and NGO groups 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.*
11. *Pupil/Student-to-teacher ratios, desk-to-pupil/Student ratios, textbook-to-pupil/student ratios be improved in the education system to enhance quality learning in schools.*
12. *Ghana Statistical Service conducts regular national education expenditure tracking surveys to help monitor actual expenditure per capital and the extent of reach of resources to targeted beneficiaries.*
13. *The Ghana Education Service considers reducing the number of out-of-classroom teachers to increase teacher availability and reduce absenteeism in the basic education sector.*

1.0 INTRODUCTION AND BACKGROUND

Education financing is a major issue the world over. Ghana embraced the essence of education since the colonial era, but has struggled over the years to see through this visionary aspiration for all its citizens. Majority of Ghanaians are still poor, 24.3% of Ghanaians fall below the poverty line, with 8.4% being extremely poor⁵. The Ghana poverty map states in 2014 that basic school leavers were 5.1 times more likely to be poor compared to tertiary school leavers. This is 12 times more for the uneducated, making education a social mobility tool that cannot be treated lightly.

The evolution of education in Ghana since its beginnings in the nineteenth century involved all levels from Pre-school, Primary, Middle (Junior), Secondary (High), and Teacher Training to the Tertiary level. 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. Education eventually got into the hands of the British administrators and in 1951 Dr. Kwame Nkrumah, who became the Leader of Government Business, took over the management of schools.

Dr. Nkrumah's initial step was to introduce an Accelerated Development Plan, the implementation of which 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 only textbooks and stop paying school fees. Such educational provisions continued until Ghana achieved independence in 1957. Thus, 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 respectively. 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 and pay teachers and asked the local authorities to provide school buildings. In line with this Act, the Minister of Education at the time stated that any parent who failed to send his/her child to school would be fined. This new directive meant that all children of school-going age should be given access to 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, had its challenges. The Government allowed individuals to open private schools to complement its efforts. However, if the Minister found that any private school was dangerous to the physical or moral welfare of its pupils or operated against the public interest, the school was closed. Due attention was paid to quality of education provided in these initial stages.

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, the Government began to supply free textbooks not only to primary and middle schools, but also to all assisted secondary schools. This free textbooks supply 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 predispose young children to early childhood education. The Ministry of Education expanded education by setting up nursery and kindergarten schools for 4 - 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.

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

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

However, in the latter part of the 1970s, the quality of basic education began to deteriorate as a result of the poor national 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. The situation has worsened since the early 2000s with Ghana facing serious challenges in the education sector leading to increasing prioritisation of private education and low state funding for public basic schools.

1.1 ActionAid and the Right to Education project

ActionAid is a global justice federation working with over 15 million people in about 45 countries to achieve social justice, women empowerment and poverty eradication. ActionAid works in partnership with more than 2,000 locally based organisations around the world. In Ghana, ActionAid champions 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 rights based development strategy, ActionAid Ghana works through four thematic rights-based education programmes:

1. Promoting Rights in Schools (PRS);
2. Financing Education;
3. Girls Education and Violence against girls and;
4. Empowerment through Literacy⁶

ActionAid, therefore, prioritises education as one of its broad pillars of change. It executes this broad education-related objective through a number of initiatives that promote rights in schools, including gender equality through quality education while challenging inequality and poverty through its empowerment programmes. The Promoting Rights in Schools (PRS) project and the Right to Education are all rights-based initiatives meant to re-enforce this broad goal.

The Right to Education (RTE) programme is therefore a collaborative initiative supported by ActionAid and its partners; 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 World⁷. Right to Education is an offshoot of the general rights framework under the International Covenant on Economic Social and Cultural Rights (ICESCR), first launched in 2000 by Katarina Tomasevski, the UN Special Rapporteur on Right to Education⁸.

The RTE initiative has since the 1990s benefited from the works of rights experts, including Danilo Turk and Paul Hunt, both former UN Special Rapporteurs on the realisation of the Economic Social and Cultural Rights and Health, respectively⁹. Although the right to education (RTE) was outlined in several other international and regional human rights protocols, the International community was slow in recognising RTE as a right.

⁶ ActionAid, 2009. <http://www.actionaid.org/what-we-do/education/empowerment-through-literacy>

⁷ The Right to Education Project (www.right-to-education.org)

⁸ Right to Education Indicator based on 4 A Framework Concept Paper by Gauthier de Beco. Right to Education Project (2009).

⁹ Right to Education Indicator based on 4 A Framework Concept Paper by Gauthier de Beco. Right to Education Project (2009).

This was an obstacle until the late Katarina Tomasevski contributed significantly 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)¹⁰.

She proposed that a RTE project to be established on the basis of the 4-A framework which ultimately provided the impetus 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: ActionAid, the Global Campaign for Education, the Amnesty International, Save the Children and Human Rights Watch to promote social mobilisation and legal accountability.

These organisations provided an online based portal (www.right-to-education.org)¹¹ for legal and constitutional information on rights of citizens to education, gender equality and related issues for all countries. The project which seeks legal accountability is also enthusiastically promoted by ActionAid under its rights based development strategy.

1.2 Tax, Privatisation and the Right to Education

The influencing education financing policy is a multi-country initiative (Ghana, Kenya, Uganda and Pakistan) on education and tax 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 initiative is being implemented through a four-pronged outcome approach as shown in Figure 1 below:



¹⁰ Right to Education Indicator based on 4 A Framework Concept Paper by Gauthier de Beco. Right to Education Project (2009).

¹¹ Right to Education Project (www.righttoeducation.org; accessed 25/02/2017)

All four (4) areas under the initiative are implemented in a coherent and integrated manner that ensures that linkages and synergies between the four sub goals are achieved and built on so as to realise the ultimate goal of a better and fairer financing for free public education for all.

As part of actions taken to actualise the influencing education financing policy initiative, ActionAid Ghana and partners undertook a number of activities at the community level, which include community awareness engagements on the right to education and advocacy on taxes used partly to fund public services, such as education.

It also included the empowerment of children, parents and teachers with rights-based awareness activities to demand more investment in education in Ghana. The initiative also included a research on education privatisation in Ghana which was undertaken and finalized with inputs from key stakeholders, including education practitioners and advocates, CSO coalitions, and International NGOs.

The increasing privatization of education in Ghana and the world over with the introduction of market principles in education has dominated public debates in recent times. "It is worldwide in scope, with the 'privatisers' achieving greater influence in all geographical areas"¹². Therefore, the initiative focuses on three factors **taxation, privatisation and the right to education** as major areas of concern that require an in-depth interrogation to help improve children's access to public education of a high standard, financed through greater government support with increases in tax revenues by curbing irresponsible tax incentives.

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 global education debates and policies¹³. The urgent need to achieve the Education For All goals and the SDGs, as well as the effects of the financial crisis worldwide influenced governments and international organisations to introduce different forms of education privatisation. At the same time, the private sector is increasingly targeting public education systems as profitable markets and seeing business and profit opportunities through the sale of education materials, consultancies, ICT technologies, teacher training and evaluation systems. This is globally 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 financing and the decision making process of educational institutions. However, 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. However, this new push for private sector engagement in education is arguably shrinking the space for public processes of policy making and debate, sidelining citizens as the key drivers of policy while private corporations and organisations become more dominant¹⁴.

Privatisation in education is a growing phenomenon globally. Between 1991 and 2004, private primary school enrolments increased by 58% (from 39 to 62 million) while public sector enrolments increased by just 10% (from 484 to 530 million)¹⁵. Statistics of the United Nations Economic, Social and Cultural Organisation (UNESCO) indicate that the percentage of primary school pupils enrolled in private schools was more than 20% 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 data¹⁶.

¹² , Lieberman, M. (1989). Privatisation and Education Choice. New York: St Martin's Press. p, 11

¹³ 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 <http://www.periglobal.org/sites/periglobal.org/files/notes%20from%20appg%20debate%20on%20low%20cost%20private%20schools%20-%20final%20181212.pdf>

¹⁴ Privatisation of Education in Ghana Report (2016), Action Aid Ghana.

¹⁵ Background paper prepared for the Education for All Global Monitoring Report 2008 Education for All by 2015: will we make it p2

¹⁶ EFA Global Monitoring Report 2015. EDUCATION FOR ALL 2000-2015: Achievements and Challenges. P16

Although the specific reasons for the increased private school enrolments are unique to each country, there is an underlying theme that runs throughout the majority of countries. The demand arises out of:

- (i) insufficient supply of public school spaces;
- (ii) low quality of public schooling; or
- (iii) 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 was 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 on 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, when they have a choice. In Ghana, private schools currently account for 27% of Kindergarten, 25.5% of primary and 22% of JHS enrolments¹⁷. This trend reflects an increasing broader pattern of de facto 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 peri-urban communities in Ghana where both private and public schools are situated, indicated that they choose 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 English language

The trend is a major development challenge and some NGOs have expressed great concern through campaigns and advocacy programmes. The 'Parallel Report' to the Pre-sessional Working Group of the Committee on the Rights of the Child by the Ghana National Education Campaign Coalition and the Global Initiative for Economic, Social and Cultural Rights and their collaborators, state that:

"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."

It added: "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 Party 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 after its coming into force.. After it coming into force in 1993, the full implementation of the FCUBE policy is yet to be realized."

¹⁷Ibid. p4

1.3 Promoting Rights in School

The 'Promoting Rights in Schools' (PRS) framework is a practical rights based initiative grounded in International law with the aim of sustaining practical change under the RTE Project. The overall goal is to improve the quality of education, increase reporting on state of education rights from 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 the UNICEF's global child friendly schools and UK- focused Rights Respecting Schools Awards. It incorporates the Katarina Tomasevski's 4As framework as it relates 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 its 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 involved (parents, children, community leaders, teachers unions, NGOs etc.) to collect, and analyse and hold discussions on findings, the PRS initiative is able to promote greater awareness of what can be done in schools to provide the right to education.

Box 1: The Promoting Rights in Schools Charter

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 enroute 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 accountably 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.

Also, with the principle that the state is the ultimate duty bearer responsible for respecting, protecting and fulfilling rights, the PRS initiative was designed to ensure that duty bearers act through the ten (10) sets of rights described above and as “What an IDEAL school offering quality education looks like.”

The PRS seeks to ensure the compliance of duty bearers and maps all the responsible stakeholders in the chain of ensuring free, quality and compulsory education, making sure they are engaged and monitored on the ground. 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.

This report, therefore, demands that:

- 1. The Government advance the Right to Free and Compulsory Universal Basic Education captured in Ghana’s 1992 Constitution. As structural deficiencies and high fees are hindering this right, the Government must properly implement the policy by increasing the capitation grant to schools and paying them on time. If Government curbs tax incentives and evasion, there will be enough funding to provide a public education completely free and of good quality for all children in Ghana. To enhance this, the MMDAs should be enabled to support children of parents who cannot afford the cost of basic education.*
- 2. The Government ensure the Right to Adequate Infrastructure. The Government is enjoined by the 1992 Constitution and the ICESCR to create an enabling environment for education. Parents, Teacher Associations, Parent Teacher Associations (PTAs) and School Management Committees should be enabled to report any deficiencies in the school system and demand that the necessary resources be provided to schools to meet the minimum standards.*
- 3. Right to Non-Discrimination is a core obligation of the right to education, and 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 promoting social and economic discrimination. 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. The poor cannot utilise the services of these schools although 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 the Disability Act to ensure people with disabilities are not unduly discriminated against.*
- 4. Right to Quality Trained Teachers is an international requirement. The proportion of teachers that are trained in public schools is about 75% compared with about 8% in private schools, yet performance in private schools are widely perceived, even by the Government, to be better¹⁸. This may be related to teaching the 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 performance in private schools is as a result of being better resourced, well supervised and having teachers with better attitudes to teaching¹⁹. If so those ideals must be replicated in our public schools by better monitoring and supervision.*

¹⁸ Education Strategic Plan (2010-2020). Ministry of Education (2012)

¹⁹ ActionAid Privatisation Education Report (2016)

5. *Right to a Safe and Non-Violent Environment is required for conducive learning. Violent situations were not recorded in our case study; however, corporal punishment remains prevalent in Ghana's school system, with about 53% of respondents in Ghana stating that it is regularly administered by teachers. Despite efforts by the Ghana Education Service to discourage corporal punishment in schools, this must be expunged from the statutes (Children's Act -Act 560 , 1998; Criminal Offences Act- Act 849, 2012) as it is a violation of the right to physical integrity and goes 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 school²⁰ . Awareness and sensitisation workshops must be regularly done 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 motivated to discuss violence and other practices that negatively impact them and their education.*
6. *Right to Relevant Education is required to meet the demands of the changing global dynamics. In order to ensure that education is relevant, there must be regular reviews of the school curriculum.*
7. *Right to Know your Rights. There is the need to include human rights education as part of the curriculum, promoting respect, tolerance and peace. Pupils must be encouraged to identify and denounce abuses or violations of their rights. ActionAid Ghana's PRS project could expand its awareness programmes, encourage other partners to do the same and institute a rights day in schools.*
8. *Right to participate in the school Participation must be at all levels for pupils. Gender parity in the school system has improved over the years in Ghana but pupils have complained about often not being consulted in decision making processes in schools. This issue must be taken seriously. Student leadership systems must be strengthened and extra school curricular activities used as avenues to encourage students' 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 an efficient public education system. The active engagement of critical stakeholders in the schools holds the potential to deal with negative tendencies such as absenteeism, lateness and indiscipline. These bodies can effectively 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 through an impartial media to play a critical role in dissecting bad and good policies in the education sector.*
10. *Right to Quality Learning is essential in education. Quality learning is a product of many factors stated above. In particular, the Pupil/Student-to-teacher ratio, desk-to-pupil/student ratio, textbook-to-pupil/student ratios must be improved in the education system to enhance quality learning in schools. The professionalism and adequate numbers of trained teachers in schools are international benchmark standards required to improve quality learning in schools.*

²⁰ Action for Children's Right to Education, ActionAid Policy Brief. November , 2013

1.4 Tax Justice and Revenue Leakages

Revenue from taxation sustains states by providing the funding for development, social programmes and infrastructure. More importantly, taxation provides the framework through which citizens are intimately connected to the State. This constitutes an important basis for public demands for responsiveness and accountability.

There is a growing tendency to move the burden of taxation from corporations to labour. Besides, the taxation of persons is becoming more regressive through the use of consumption-based taxes rather than direct taxation. The taxation of labour and the increased reliance on consumption-based taxes erode the tax base of poor countries, take a high percentage of family incomes and limit their disposable household incomes.

In some situations, this could be linked to social unrest and general instability usually characteristic of a state unable to govern effectively. Natural resource rich countries and economies that depend on international aid have the added problem, as these states are usually more accountable to the corporate bodies and development partners (aid and natural resources) than their citizens, thus, posing national and local accountability problems.

After the 1990s when social mobilisation began to galvanise public support, a number of social and economic activists 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.

The problem in raising taxes for development in Ghana, as in other poor countries, lies in the fact that there is a large informal sector whose transactions are not fully accounted for. This has resulted in low tax-GDP ratios (around 15% according to the World Bank database) and greater reliance on indirect taxes, rather than direct taxes.

Another critical challenge is the political system where politicians are unable to take tough decisions regarding raising revenues and plugging leakages in tax collection systems, as evidenced from tax incentives, evasion and avoidance in Ghana²¹. Ghana loses around \$2.27 billion every year in tax incentives given to corporations²². In ActionAid Ghana's report on tax incentives in 2014, Ghana loses about \$1.2 billion through these incentives each year and this is stated as a conservative estimate.



²¹ Investment Incentives in Ghana: The cost to socio-economic development. ActionAid Ghana Report (2014)

²² The West African Giveaway; Use and Abuse of Corporate Tax Incentives in ECOWAS, 2015

Taxation must empower the State through an enhanced revenue base and also empower citizens to hold the State accountable. It is imperative to increase tax-GDP ratios over the medium and long run. Thus, the overall resource base must be enhanced to provide adequate tax revenues by:

- 1) Encouraging savings and investment in domestic economy
- 2) Increasing employment and capital accumulation
- 3) Using privatisation revenues & incomes from commodity price boom for pro-poor initiatives including transforming the economy
- 4) Improving citizens-state relations where citizens are seeing 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 countries 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. The Sustainable Development Goals’ (SDGs) overarching purpose is, therefore, to alter the world in which we live, in a way that spreads wealth and welfare evenly and equitably across nations, and among the world’s populations.

In particular, through its Goal 17, the SDGs are also 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 finance 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 extensive haemorrhage of potential tax revenues through the rather high incidence of tax avoidance. In some cases, there is blatant evasion of what individuals and companies should pay in tax contributions to help finance long-term development agendas, reduce poverty and meet the main targets of the SDGs, including education financing.

Tax justice, as a concept, has arisen from the understanding of tax injustices in individual countries and globally. In 2007, at the World Social Forum in Kenya, the Tax Justice Network-Africa was launched in order to bring tax issues to the forefront of the broader development agenda in Africa. This is in pursuance of the fact that not only have resources in Africa become a ‘curse’ rather than a ‘blessing,’ but also the fact that most African governments have become more accountable to their sources of state financing (being direct natural resource exploitation and donor support) to the detriment of a broader participatory state-citizen relationship.

The objective of the global tax justice campaign, particularly in 2009, has been to raise public awareness, build capacity and advocate on taxation and tax justice initiatives implemented at different times and with varying degrees in Africa, Latin America, Asia and Europe through conferences, networking and lobbying, research and the publication of reports.

At the Continental level, the Tax Justice Network – Africa is at the forefront of the campaign and has also conducted a number of studies and publications, including the African Guide and Advocacy and Research Toolkit. At the global level, Christian Aid, SOMO, ActionAid, Eurodad and the international Tax Justice Network have done a lot of studies, lobbying and campaigning.

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1.4.1 Revenue Leakages and Illicit Flows

Revenue leakages and Illicit Financial outflows from countries is a major scourge that most states are struggling to deal with. This usually comes in the form of trade mis-invoicing, corruption, money laundering, and other criminal activities. It essentially involves methods, practices and crimes aimed at transferring 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 label²³. According to the Tax Justice Network; these monies that are usually moved across borders, originate from corruption, criminal activity, and cross border tax evasion²⁴.

Commercial activities, mostly trade mis-invoicing, are the largest source of illicit financial flows.- According to the High Level Panel (HLP) report, Kar and Cartwright-Smith²⁵ put it at 65% of all Financial Illicit Flows in Africa²⁶. It is the manipulation of price, value or quantity of goods or services on an invoice in order to avoid taxes, avoid capital controls or move money around. It is widespread, routine but difficult to follow or prove.

Table 1: Illicit Financial Outflows from around the World (GFI Report, 2015)²⁷

REGIONS	CUMMULATIVE (\$billions)	TOTAL (%)	GDP (%)
Sub-Saharan Africa	675.0	8.69	6.1
Asia	3,048	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)

The AU/ECA High Level Panel (HLP) Report (Thabo Mbeki, 2015) estimates that about \$50 billion leaves Africa each year as illicit financial outflows. The majority of these losses, about 50 percent or more, results from commercial transactions (trade mis-invoicing) and corruption. According to the Global Financial Integrity (GFI) report, Sub-Saharan Africa is by far the biggest loser- in percentage of total income. Sub-Saharan African countries lose about 6.1% of annual GDP, more than Asia.

The GFI estimates that over a ten year period between 2004 and 2013, Ghana lost in excess of \$4bn (GFI Report, 2015). Also, a preliminary study by ISODEC in 2015 on trade losses between Ghana and the US & EU from 2000-2012, estimated that on average, about \$7.4bn was lost over the 13-year period through trade mis-invoicing alone. Had it been properly collected, this revenue could have provided for free and good quality public services, including education, to all Ghanaians.

²³ Global Financial Integrity Report (2015)

²⁴ Curtis Research (2014). Tax Justice Network-Africa.

²⁵ Kar, Dev, and Devon Cartwright-Smith (2008) Illicit Financial Flows from Developing Countries, 2002-2006. Washington, DC:

²⁶ Global Financial Integrity.

²⁶ High Level Panel Report (Thabo Mbeki, 2014)

²⁷ Global Financial Integrity Report (2015)

2.0 THE NATIONAL CONTEXT-GHANA

Ghana signed onto a number of international conventions and protocols that invariably influence national laws, policies and programmes. While these may be for the best of intentions and purposes of State, they do not always play out as intended. Practical exigencies, political considerations and many other socio-cultural factors also influence the extent to which these conventions, protocols and national policies are implemented or achieved. This part looks at the legal environment, particularly the rights based frameworks, policies and programmes, the schools systems and practices that promote the Right to Education.

2.1 Human Rights Laws, International, Regional and National Commitments on the Right to Education

The Right to Education has become one of the most ubiquitous rights found 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 humans²⁸. Human rights laws promote freedom, justice and peace in the world. Such laws reflect a moral conscience in human dignity observed regardless of one's nationality, ethnic origin, colour, language, religion or any other status, and not to be taken away²⁹.

Also, uniformity, universality, and consistency of International Human Rights laws set out the obligations of states to respect, to protect and to fulfil human rights for all. These obligations impose specific duties upon states, regardless of their political inclination, economic and cultural systems. The foremost International Human Rights law, the Universal Declaration of Human Rights, was adopted in 1948. This law guarantees the rights of all.

The UDHR was the first international legal instrument that recognises education as a right. Article 26 of the Declaration states: *"Everyone has the right to education"* and since its adoption, the right to education has been reaffirmed in numerous human rights treaties and declarations adopted by the United Nations³⁰. The right to education has been 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.

²⁸ 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.

²⁹ <http://www.right-to-education.org/page/understanding-education-right>

³⁰ <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
Optional Protocol to the CEDAW	3 Feb 2011
International Covenant on Civil and Political Rights (ICCPR)	7 Sep 2000
Optional Protocol to the ICCPR	7 Sep 2000
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

The Right to Education is also guaranteed in the African Regional Rights Instruments. 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 level. 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 enable enforcement. As a result, the African regional human rights system promotes and protects these rights. The variant of the African charters, unlike the UN system, is that it does not dissociate civil and political rights from economic, social and cultural rights³¹. The African regional system, therefore, reconciles the universal human rights standards and African values in recognition of African cultural values.

In addition to the International and Regional Human Rights laws, there exist other specific international laws promulgated by institutions such as those of the UNESCO and the ILO, which directly relate to Right to Education. The UNESCO Convention Against Discrimination in Education (CADE), for example, was the first international instrument in the field of education having binding force in international law and inspired the writing of other instruments, particularly, Article 13 of the ICESCR. Others include the UNESCO Convention on Technical and Vocational Education (CTVE).

³¹ 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.

Also, the Recommendations and Declarations on various aspects of Education, e.g. the Recommendations on the Development of Adult Education 1976³², etc. all guarantee aspects of the Right to Education. The ILO has three major Human Rights laws: the ILO Conventions No. 138, 182, and 169. However, Convention No. 182 on the Worst forms of Child Labour requires States to ensure access to free basic education, and wherever possible and appropriate, vocational training for all.

2.1.1 Ghana National Laws and Commitments to the Right to Education

The Ghana 1992 Constitution is the foremost legal instruments that guarantees universal rights in Ghana and also underlines all other specific laws.

The Right to Education is guaranteed in Ghana's 1992 Constitution, which states in Article 38(2) that *"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 Education"*³³. Also, the Education Act, 2008 (Act 778) and the Children's Act, 1998 (Act 560) guarantees the Right to Education in Ghana. Act 560 consolidates the law relating to children by providing for the rights of the child, maintenance and adoption, and by regulating child labour, apprenticeship and related matters.

The 1992 Constitution of Ghana guarantees in Chapter V, a number of fundamental rights and freedoms. It states that these rights and freedoms "shall be respected and upheld by the Executive, Legislature and Judiciary and all other organs of 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 (Act 715); and the
- Women's and Mothers' Rights (Article 26) also see National Gender Policy

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 under Chapter VI "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.

³² UNESCO Recommendation on the Development of Adult Education: Adopted by the general Conference at its 19th session. Nairobi, 26th November, 1976

³³ Ghana National Constitution (1992).

Table 2: Available Remedies

AVAILABLE REMEDIES FOR HUMAN RIGHTS VIOLATION RELATED TO THE RIGHT TO EDUCATION

Domestic	Regional	International
1. The right to education is justiciable before national courts	1. ECOWAS Court of Justice	1. Committee on the Elimination of Discrimination against Women
2. The Commission on Human Rights and Administrative Justice is the Ghanaian National human rights institution and it has the best possible rate from the UN. It has the power to investigate individual complaints of human rights violations – see Article 218 of the Constitution.	2. African Committee of Experts on the Rights and Welfare of the Child	2. UN Human Rights Committee
	3. African Commission on Human and Peoples' Rights and the African Court on Human and Peoples' Rights	3. UNESCO procedure
		4. ILO procedure

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

POLICIES AND PROGRAMMES

Many programmes and policies in Ghana reinforce the above legislative and legal frameworks on human rights and Right to Education in Ghana. Whiles many of these may be time bound, they, nevertheless, advanced the legal frameworks and led to subsequent contemporary policies and actions, enumerated as follows:

- 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
- 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 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. It is to complement and reinforce existing legislature and other social policies for vulnerable groups. The OVC NPA 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 for providing care and support to vulnerable children in care institutions.

- The 2007 National Education Reform Program (NERP) was agreed in 2007. It focuses, among others, on universal basic completion by 2015 instead of just universal primary completion. It requires that by 2020, all Junior Secondary School graduates will be exposed to second cycle education or training.
- The Education Strategic Plan (ESP), 2012. Ghana was among the first countries in Africa to join the Education for All movement (EFA), now called the Global Partnership for Education, which is a World Bank project to help low-income countries meet the Millennium Development Goals (MDGs) on education. Ghana subscribed to the EFA Fast Track Initiative guidelines and prepared in this context an Education Strategic Plan (ESP) in 2003, which aimed to reach the MDG by 2015.
- With the replacement of the MDGs by the Sustainable Development Goals, Ghana subscribed to the SDGs, which include Goal 4 on education.
- The government disbursed a total amount of GH¢15 million as payment of Capitation Grant to pupils in all public schools in addition to subsidizing the conduct of Basic Education Certificate Examination (BECE) amounting to over GH¢4 million.
- The School Feeding Programme was expanded to cover 596,089 pupils nationwide up from 408,989 in 2007, to help ease the burden on parents. There has also been increasing international interest in supporting the school feeding programme.
- About, 230 classroom blocks and 147 three-Unit classroom blocks under the School Under Trees Project were completed and furnished at the cost of GH¢10 million.
- Non-formal literacy continued to receive support with the recruitment and deployment of 1,822 facilitators.

Box 4: Measures to Guarantee the Right to Education

Education right	Measure	Description
Free and compulsory primary education	Free and compulsory primary education	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 and available to all basic education. Since 2002, the programme was extended to 11 years, when the government added two years of pre-primary. It is one of the most ambitious pre-tertiary education programmes in West Africa.
Capitation Grant Scheme		Since in the context of flagging public expenditures on education, many schools found themselves forced to impose indirect fees, e.g. for registration, uniforms, textbooks, etc., a Capitation Grant Scheme to help schools make up for the missing fees was created in 2004, and it covers the whole country since 2005. It is given for 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		Uses locally grown foodstuff to provide a hot meal to primary school pupils. The objectives of the School Feeding Programme are to enhance school enrolment; encourage attendance; ensure retention; and improve the nutritional and health status of children.
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. More information in the 2008 report from the Ghana Education Service.
Policy Commitment		The guiding principles of the 2010-2020 ESP include the elimination of gender and other disparities and 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)

2.2 Implementation Gaps-Rights of Children in Ghana

While Ghana has ratified many international human rights instruments since their adoption and has implemented the above legislative, legal, policies and programmes to advance human rights and the right to education, there are, nevertheless, gaps in their implementation. For example, through the Promoting Rights in Schools (PRS) initiative, ActionAid piloted the 'Action for Children's Rights in Education (ACRE)' project, implemented in six countries in Africa including Ghana³⁴. It found that across four (4) rights areas affecting girls, children and disability rights, Ghana did not fare too well in the following areas:

- Parents continue to prioritise boys' education with 62% expressing a preference for sending boys to school as opposed to girls;
- An estimated 80% of disabled children do not attend school and indeed around 46% of parents stated they would be reluctant to send a disabled child to school. Disabled girls are doubly 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 due to the lack of necessary mobility equipment or transport;
- 40% of the teachers in the studied schools 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 real needs on the ground;
- Corporal punishment remains prevalent in schools across all six 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. In Ghana, 15% of respondents indicated that incidences of sexual abuse against girls are common, with almost 40% identifying boys as the main perpetrators;³⁵
- 70% of the children reported that they are not allowed to express themselves at home, even in matters affecting their education. At the school level, there is no involvement or consultation with pupils and an overwhelming 96% reported that they are not consulted on 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 concerns in the education sector in Ghana, the Ghana National Education Campaign Coalition (GNECC) with support from the African Network Campaign on Education for All and Privatisation in Education Research Initiative, submitted a Parallel Report to the Pre-sessional Working Group of the Committee of the Right of the Child (CRC). Some of the concerns raised in the report were³⁶:

1. The deliberate favouritism by the Ghanaian authorities of private education since the last 50 years
2. Upon the introduction of the Free Compulsory Universal Basic Education policy, Ghana authorities failed to provide the necessary infrastructure and human resources to support the rapid increase in enrolment which followed its implementation;
3. The Government generally considers that the quality of education in private schools is higher 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;

³⁴ Action for Children's Right to Education, Action for Children's Right in Education, A policy brief based on a comparative analysis research undertaken by six countries in sub-Saharan Africa using Action Aid's Promoting Rights in Schools Framework (2013).

³⁵ Action for Children's Right to Education, ActionAid Policy Brief. November, 2013

³⁶ 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. Right to Education

4. There is a consistent favouring of the government towards private institutions seen as a support to advantaged groups, to the detriment of the most vulnerable ones, thus inequalities in the education system have further increased;
5. There is lack of data and transparency on 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.

2.3 The National Education Service

Table 3: Polution 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 (All ages)	24,658,823			

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

2.3.1 Pre-School Statistics

The number of public and private schools at the pre-school level shown below has grown over the years, currently at 6,282 for the crèche and 20,960 for kindergarten in 2014/15. There are more private providers compared to the public providers at this level. Between the 2012/2013 to 2014/2015 academic year, private crèches increased from 4,841 to 5,899, an average annual increase of 20.35%, while public providers decreased over the same period from 511 schools in 2012 to 319 pupils in 2015, a decrease of about 20.7% annually. However, at the Kindergarten level, this trend has reversed somewhat, where the public sector recorded 13,828 schools in 2014/2015 compared to the private sector's 7,132 in the period. But the private schools continued to show better upward increase in numbers than public providers.

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

Number of Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	511	369	319	-20.7
Private	4841	5375	5899	20.35
Total	5352	5744	6218	7.8
Number of Kindergatens by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	13,305	13492	13828	1.95
Private	5972	6608	7132	9.25
Total	19277	20100	20960	4.3

Table 5: Enrolment in Pre-Schools by Types in Ghana (2012-2014/15)

Number of Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	28,446	19,798	14,184	-29.6
Private	273,769	317,996	320,217	8.45
Total	302,215	337,794	334,399	5.4
Number of Kindergatens by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	1,226,132	1,241,093	1,285,479	2.4
Private	378,373	404,457	481,236	12.95
Total	1,604,505	1,645,550	1,766,715	5.0

Source: EMIS data

Enrolment numbers at the Pre-school have generally kept pace with the increasing numbers of schools provided. The public schools showed an average decrease of 29.6% of enrolment at the crèche from a figure of 28,446 in 2012/2013 to 14,184 in 2014/2015, about half its intake in 2012. In private schools, enrolment increased from 273 and 769 in 2012 to 320 and 217 in 2014/2015. At the Kindergarten level, however, enrolment in the public schools vastly outperformed the private providers in 2012 with 1,226,132 compared to 378,373 private enrolments. This is probably an indication of the normal year of start for most Ghanaian kids. 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 above).

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

Number of Teachers in Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	843	570	492	-23.05
Private	10,232	12,094	13,298	14.1
Total	11,075	12,664	13,790	11.6
Number of Teachers in Kindergatens by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	33,108	36,724	37,147	6.05
Private	12,115	13,851	14,860	10.8
Total	45,233	50,575	52,007	7.3

Source: EMIS data

Table 6 above shows the number of teachers per provider. This has kept pace with enrolment, with public providers showing lesser and decreasing numbers from 2012/2013 to 2014/2015 but at the Kindergarten level, the trend reversed in favour of public schools, recording as high as 37,147 teachers in 2014/2015 compared to 14,860 for private providers. Generally it can be said that number of teachers have kept pace with enrolment at both public and private schools.

Table 6 above shows the number of teachers per provider. This has kept pace with enrolment, with public providers showing lesser and decreasing numbers from 2012/2013 to 2014/2015 but at the Kindergarten level, the trend reversed in favour of public schools, recording as high as 37,147 teachers in 2014/2015 compared to 14,860 for private providers.

Also, in percentage terms, trained teachers in public schools were far more than in private schools at all levels in the pre-school. Public schools recorded a maximum of 41.5% and 61.7% respectively for trained teachers at the crèche and kindergarten levels. The private schools recorded a dismal 4.0% and 5.1% respectively, showing a decreasing trend in 2014/15. This is shown in Table 7 below:

Table 7: % Trained Teachers in the Pre-Schools by Type (2012-2014/15)

% Trained Teachers in Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	34.0	33.7	41.5	11.0
Private	4.5	4.2	4.0	-5.7
Total	6.7	5.5	5.3	-10.8
% Trained Teachers in Kindergartens by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	51.6	54.8	61.7	9.5
Private	5.2	5.0	5.1	-1.3
Total	39.1	41.2	45.5	7.95

Source: EMIS data

Table 8: Percentage Number of Teachers, Trained Teachers and Teacher-Pupil-Ratio in Pre-Schools (2012-2014/15)

% Trained Teachers in Crèches and Nurseries by Type					
	2012/13	2013/14	2014/15	Ave. Ratio	% Ave.
Public	34	35	29	32.6	-7.05
Private	27	26	24	25.6	-5.05
Total	27	27	24		-4.55
Pupil/Teacher Ratio in Kindergartens by Type					
	2012/13	2013/14	2014/15	Ave. Ratio	% Ave.
Public	37	43	35	38.3	-3.15
Private	31	29	32	30.6	2.2
Total	35	33	34		-1.95

Source: EMIS data

Pupil-to-teacher ratio was better with the private schools compared to public schools. On the average, pupils-to-teacher ratio was 32.6 and 38.3 respectively for crèches/nurseries and kindergartens in the public sector as compared to 25.6 and 30.6 respectively in private schools. Table 8 above illustrates this finding.

School core textbook ratio (maths) per pupil at the pre-schools is generally low at about 30 books per 100 pupils for all types of schools, public and private. Likewise, the pupil to desk ratio shows inadequate numbers as seen in Table 9 below. In this case, private schools have somewhat better ratio at about 80 desk per 100 pupils compared to public schools with about 50 desks per 100 pupils

Table 9: Pre-School (Kindergarten) Pupil- Core Textbook Ratio (2012-15)

	2012/13	2013/14	2014/15
Public	0.3	0.2	0.2
Private	0.3	0.3	0.3

Table 10: Pre-School (Kindergarten) Pupil-Desk Ratio(2012-15)

	2012/13	2013/14	2014/15
Public	0.5	0.5	0.5
Private	0.8	0.8	0.7

As shown in Table 11 below, while progression rate has improved from 2012 to 2015, the progressing rate at the private schools was better at 99.3% compared to 97.5% for public schools in 2014/15. Progression rate is important for estimating dropout rates, which seems quite high in the JHS and SHS.

Table 11: Kindergarten Progression Rate by Type (2012-15)

	2012/13	2013/14	2014/15
Public (%)	97.4	97.4	97.5
Private (%)	98.8	98.9	99.3

Source: EMIS data

2.3.2 Primary School Statistics

Generally, the number of schools and enrolment of all types in primary schools have seen a year-on-year increase between the 2001/2002 and 2014/15 academic years. Overall, this is about 39.4% increment in the number of schools and 40.4% in enrolment over the period. However, private schools have seen a higher annual increase than their public school counterparts in all areas. The average rate of increase of private primary schools was about 9.6% over the 14-year period. In terms of enrolment, private schools also saw their numbers increase at a rate of 9.4% compared to the public schools, which saw a 3.8% annual increase.

Currently, enrolment in private schools is only about three times that of public schools, even when it was about four and a half times in 2001 as shown in the table below.

Table 12: Number of Primary Schools and Enrolment by Type (2001-2014/15)

Number of Primary Schools by Type (2001-2014/15)															
	2001/2	2002/3	2003/4	2004/5	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Rate of Increase
Public	12,335	12,510	12,451	12,571	12,227	12,880	13,247	13,510	13,835	14,431	14,360	14,112	14,142	14,405	1.2%
Private	2,950	3,198	3,595	4,189	3,080	3,530	4,068	4,371	4,722	5,292	5,473	5,742	6,360	6,904	9.6%
Total	15,285	15,708	16,640	16,760	15,307	16,410	17,315	17,881	18,579	19,723	19,833	19,854	20,502	21,309	2.8%
Enrolment in Primary Schools by Type(2001-2014/15)															
	2001/2	2002/3	2003/4	2004/5	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Rate of Increase
Public	2,113,749	2,121,740	2,196,774	2,328,324	2,647,616	2,824,407	2,990,773	3,041,895	3,099,234	3,198,520	3,164,830	3,156,572	3,160,894	3,244,997	3.8%
Private	472,685	402,497	489,359	601,212	475,287	541,355	625,250	668,752	710,024	764,259	877,196	949,341	956,258	1,097,318	9.4%
Total	2,586,434	2,524,237	2,686,133	2,929,536	3,122,903	3,365,762	3,616,023	3,710,647	3,809,258	3,962,779	4,062,026	4,105,913	4,117,152	4,342,315	2.9%

Source: EMIS data

From table 13 below, there was stagnation in the growth of teachers in public schools between 2012 and 2014. While private schools recorded on average an overall increase of 10.3%, public schools did just 1% between 2012 and 2014/15. This does not meet the growing demand for teachers, leading to higher pupil-teacher ratios (PTR) in public schools. Although an increase in the number of teachers in private schools can be observed, this increase is being done at the expense of quality, as they contract more unqualified teachers in these schools. Public schools generally record more trained teachers at about 9 times more than private schools. Private schools have about just a third the number of teachers in the public counterpart schools.

Table 13: Number of Teachers and Trained Teachers in Primary Schools (2012-2014/5)

Number of Teachers in Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	94,905	97,739	97,715	1.0
Private	34,694	39,139	42,213	10.35
Total	129,599	136,878	138,928	3.55
% Number of Trained Teachers in Primary Schools by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	69.4	70.2	75.0	4.0
Private	9.2	7.8	8.1	-5.5
Total	53.3	52.4	54.7	1.35

Source: EMIS data

Table 14: Pupil/Teacher Ratios and Completion Rate by Type (2012-2014/15)

Number of Teachers in Crèches and Nurseries by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	33	32	34	0.45
Private	27	24	26	-2.15
Total	32	30	31	-0.6
Completion Rate in Primary Schools by sex				
	2012/13	2013/14	2014/15	% Ave. Change
Public	113.8	99.0	100.8	-5.65
Private	111.0	95.9	98.5	-5.4
Total	112.4	97.5	99.6	-5.55

Source: EMIS data

Between 2012/2013 and 2014/15, Ghana's average pupil-teacher-ratio was about 31/1 (Table 14). At this rate, Ghana outperforms the international benchmark for pupil-teacher-ratio of 40/1. However, we can see how the PTR is growing steadily. The private schools have a better PTR compared to public primary schools in this regard, possibly also due to smaller classrooms.

The completion rate at the primary school was around the 100%. This was over 100% in 2012 for both sexes, but has inched downward to an average of 99.6 for both sexes in 2014/15. The downward trend must, therefore, be an issue of concern for school authorities.

At the primary level, pupil to core textbook ratio has improved from 0.4 in 2012/13 to 0.7 in 2014/15. This is also better than that of the private schools with a stagnated Pupil-to-textbook ratio of 0.4 (Table 15). Also, there seems to have been no progress in the Pupil to desk ratio with the record of 70 desks to 100 pupils between 2012 and 2015 as shown in Table 16 below.

Table 15: Primary School Pupil-Core Textbook Ratio (2012-15)

	2012/13	2013/14	2014/15
Public	0.4	0.7	0.7
Private	0.4	0.4	0.4

Source: EMIS data

Table 16: Primary School Pupil-Desk Ratio (2012-15)

	2012/13	2013/14	2014/15
Public	0.7	0.7	0.7
Private	0.9	0.4	0.8

Source: EMIS data

Table 17: Primary School Progression Rate by Sex (2012-15)

	2012/13	2013/14	2014/15
Public	97	97.4	97.6
Private	99.2	99.1	99.3

Source: EMIS data

Between the 2012/2013 and 2014/15 academic years, the number of girls closely matches the number of boys in primary schools. There are no marked changes over this record period. Gross enrolment for both sexes was about 100% and this shows in the gender parity ratio of at least 0.99

Table 18: Enrolment in Primary One, Girls and Gender Parity Ratios in Primary Schools (2012/2013 - 2014/15)

Enrolment in Primary One by Schools Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	560,386	559,078	557,810	-0.2
Private	184,468	191,085	218,758	9.05
Total	744,854	750,163	776,568	2.1
Number of Girls in Primary Schools by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	48.7	48.7	48.7	0
Private	49.8	49.8	49.8	0
Total	48.9	49.0	49.0	0.005
Gender Parity Index in Primary Schools				
Boys GER	105.5	108.0	110.4	2.3
Girls GER	104.5	106.7	110.4	2.75
Parity Index	0.99	0.99	1.00	0.6

Source: EMIS data

Between the 2012/2013 and 2014/15 academic years, the number of girls closely matches the number of boys in primary schools. There are no marked changes over this record period. Gross enrolment for both sexes was about 100% and this shows in the gender parity ratio of at least 0.99 in primary schools, as shown in Table 18 above.

Table 19: 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)

Between the 2012/2013 and 2014/15 academic years, the number of girls closely matches the number of boys in primary schools. There are no marked changes over this record period. Gross enrolment for both sexes was about 100% and this shows in the gender parity ratio of at least 0.99 in primary schools, as shown in Table 18 above.

Poverty is a hindrance to educational attainment. The table above shows that for all quintile groups, net enrolment at the primary level based on sex, locality and poverty status. The data generally stacks against the lowest quintile group of rural communities and against girls. The lowest enrolment rate can be found among the very poor girls in urban areas at 52.2%, followed by poor and deprived girls in rural areas at 58.6%. So, in order to increase equity, it is necessary to target the budget so it promotes the educational opportunities of very poor girls, both in urban and rural areas, the opportunities of children in rural areas, and opportunities of the poor overall. These groups are over-represented in public schools, which are often underfunded and have dilapidated facilities. This report, therefore, recommends an increase in the education budget, which should focus on equity.

2.4 Junior High School (JHS) Statistics

Generally, the number of teachers per school type at all levels in basic schools in Ghana shows a positive trend in the growth in numbers and pupil-teacher-ratios. The public sector out performs private providers in terms of the percentage of trained teachers in schools (87.5% compared to 16.5%). If the number of trained teachers connotes quality, then the government should strengthen the regulations to ensure that all teachers, both in public and in private schools, are properly trained and qualified. However, this is currently a contentious issue.

Table 20: Number of Teachers and Percentage Trained in JHS by Type (2012-2014/15)

Number of Teacher in JHS by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	72,777	77,218	77,239	3.05
Private	21,020	23,703	26,119	11.5
Total	93,797	100,921	103,358	5.0
% Trained Teachers in JHS by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	83.7	84.5	87.8	2.45
Private	17.5	16.5	16.5	-2.85
Total	68.9	68.5	69.8	0.7

Source: EMIS data

Table 21: Pupil-Teacher-Ratio and Completion Rate in JHS by Type (2012-2014/15)

Pupil / Teacher Ratio in JHS by Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	16	15	16	0.45
Private	14	12	13	-1.45
Total	15	15	16	5.0
Completion Rate in JHS by Sex				
	2012/13	2013/14	2014/15	% Ave. Change
Public	74.9	72.0	76.4	1.1
Private	65.3	65.8	70.6	4.1
Total	70.1	69.0	73.5	2.5

Source: EMIS data

Table 22: Junior High School Pupil-Core Textbook Ratio (2012-15)

	2012/13	2013/14	2014/15
Public	0.4	0.7	0.7
Private	0.4	0.5	0.4

Source: EMIS data

Table 23: Junior High School Pupil-Desk Ratio (2012/2013 – 2014/2015)

	2012/13	2013/14	2014/15
Public	0.8	0.8	0.8
Private	0.9	1.0	0.9

Source: EMIS data

Table 24: Junior High School Progression Rate by Sex (2012/2013 – 2014/2015)

	2012/13	2013/14	2014/15
Public	96.5	93	97.3
Private	99.4	98	99.3

Source: EMIS data

If the number of trained teachers connotes quality, then the government should strengthen the regulations to ensure that all teachers, both in public and in private schools, are properly trained and qualified. However, this is currently a contentious issue.

Table 25: Percentage of Girl's Enrolment and Gender Parity in JHS One (2012/2013 -2014/15)

% Girls' Enrolment in JHS One by School Type				
	2012/13	2013/14	2014/15	% Ave. Change
Public	47.1	47.6	47.6	0.05
Private	49.8	50.2	50.7	0.05
Total	47.7	48.1	48.3	0.65
Gender Parity Index in JHS by Sex				
	2012/13	2013/14	2014/15	% Ave. Change
Boys GER	85.2	84.0	87.1	1.15
Girls GER	79.2	80.0	83.6	2.75
Total	0.93	0.95	0.96	1.65

A higher number of girls enrol in private JHS than in the public schools. Relatively well-off families who see private schools as an investment are prepared to pay to enrol their children in school. This removes any hindrances in the ways of these children, including girls, to enable them complete primary school.

The Gross Enrolment Rate (GER) is slightly higher for boys compared to girls. Girls, however, are showing progressive improvement between 2012 and 2015 at a total positive average change of 1.65%, as shown in Table 25 above.

Between 2010 and 2015, the school completion rate at the Junior High School was 67.94% on average per year. An average of 316,961 children may not have enrolled at the JHS based on the total recorded population of that group. According to the 2010 population census estimates, about 316,961 children between the ages of 10-14 fail to attain JHS qualification each year from 2010 to 2015.

Table 26: Annual School Completion Rate in JHS (2010/2011 - 2014/15)

Year	Total Population	Total enrol.	Not in School	JHS Completion Rate (%)
2010/11	1,863,745	1,591,279	272,466	66.9
2011/12	1,796,478	1,473,921	322,557	69.0
2012/13	1,766,416	1,452,585	313,831	70.1
2013/14	1,718,500	1,385,367	333,133	66.8
2014/15	1,678,222	1,335,400	342,822	66.9
Average			342,822	67.94

Source: EMIS data

Table 27: Net Enrolment in JHS by Locality, Sex, Poverty Status and Standard of Living Quintiles (GLSS 5)

2012/13	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)

Net enrolment in school by locality, sex and quintile groups in the table above shows that communities in the lowest quintile and rural communities generally experienced the least enrolment figures in schools. At all the levels, particularly JHS and SHS, this disparity was more pronounced. Only 11.2% and 4.4% of the lowest quintile groups enrolled in JHS and SHS in 2012/13 compared to 48.4 and 29.9 for the highest quintile group, respectively.

The situation is even worse for rural communities who fared worse than those of urban communities in same quintile groups. For example, whereas at the JHS level the rate for urban communities recorded 17.6%, rural communities recorded only 10.3% for the same quintile group. 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. As one progresses through to the Senior High School level, the increasing cost is a hindrance, particularly to these poor families.



2.5 Senior Secondary School Statistics

Table 28: Number of Schools and Enrolment in the Senior Secondary School

SHS		Number of Schools by Type (2005-2014/15)										
		2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Rate of Increase
Public		485	495	493	493	496	511	515	535	556	562	1.6%
Private		100	207	207	207	201	209	242	293	284	301	20.1%
Total		585	702	700	700	697	720	757	828	840	863	4.8%
		Enrolment in Primary Schools by Type(2001-2014/15)										
Public		311,966	376,049	393,995	441,324	479,296	663,500	692,328	684,388	684,388	741,052	13.8%
Private		24,209	38,442	43,776	49,010	58,036	64,576	66,140	66,316	66,316	63,922	16.4%
Total		338,519	144491	437,771	490,334	537,332	728,076	758,468	750,706	750,706	804,974	13.8%

Source: EMIS data

The relatively high rate of private senior high schools (20.1%) over the last 10 years is clearly filling-in the gaps left by public schools at this level. The rate of enrolment in these public schools (13.8%) clearly outperforms the rate of increase of public schools (1.6%). This may have compromised quality over this period. It also goes to indicate the competitiveness for the public senior high schools which have better reputation and track record of quality than private SHSs.

Majority of parents prefer to send their children to public senior high schools, which are cheaper and are also known for provision of quality education. On the other hand private senior high schools are usually more expensive and less equipped. However, it is the poor who are usually priced out of the competition for public senior high schools that are left with these more expensive options. The near stagnation in the growth of public SHSs appears to signal that the government has gradually and covertly favoured private provision of education.

Table 29: Annual Completion Rate at the SHS (Both Private and Public)

Year	Total enrol.	Completion Rate (%)
2010/11	728,076	33
2011/12	758468	34
2012/13	842,587	31
2013/14	750,706	40
2014/15	804,974	44
Annual Average		36.4

Source: EMIS data

While the annual completion rate at the senior high school has seen progressive improvement from 2012, the average completion rate is a mere 36.4%. The low completion rate portends a high dropout rate over the period of 2011/2012 to 2014/15. This means more than half of all senior high school students were unable to complete over this period. This rate is particularly huge for all the investment that would have been made from pre-school up to the SHS.

The Education Sector Performance Report (2015), however, fails to account for the reason for the low completion rate at all levels from basic to the SHS level, but this is most likely due to high dropout rate. Outright drop out could usually mean the inability of students to meet the cost of education, which is usually higher (Ghc 1,980) at the Senior High School level. This also means the poor are the most likely victims of this high dropout rate.

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)

The input quality at the SHS improved between 2013 and 2015. Students to classroom ratio decreased from 56 in 2012/2013 to 39 and 37 respectively in 2013/14 and 2014/15 respectively. This shows a better spacing for students. Likewise, student to teacher/trained teacher ratio has improved between 2013 and 2015 as shown in the Table above.

Net Enrolment in Senior Secondary School by Locality, Sex, Poverty Status and Standard of Living Quintiles

Locality	Sex	Quintiles					Poverty Status			All
		Lowest	Second	Third	Fourth	Highest	Very poor	Poor	Non poor	
Urban	Male	*8.2	*9.9	18.9	29.1	37.4	*7.1	*7.7	24.8	36.6
	Female	*11.8	*9.9	16.6	25.1	31.3	*7.7	*12.3	22.2	37.9
	All	*9.8	9.9	17.7	26.9	33.7	*7.4	*10.0	23.3	37.3
Rural	Male	*3.6	7.8	*8.1	*12.0	*25.5	*2.1	*5.9	10.0	14.6
	Female	*3.2	*5.2	*9.5	*15.6	*13.9	*1.5	*5.2	9.8	17.7
	All	3.4	6.6	8.8	13.9	*18.7	*1.9	5.6	9.9	16.0
Total	Male	4.3	8.4	13.0	22.0	34.3	2.6	6.3	17.2	11.9
	Female	4.5	6.9	12.9	21.4	27.2	2.0	7.1	16.6	12.6
	All	4.4	7.7	13.0	21.7	29.9	2.3	6.7	16.9	12.2

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

The net enrolment statistics above shows how the very poor and lowest quintile groups are those most likely not to attend Senior High School or even drop out at some point. In both urban and rural areas, the very poor and particularly females were the most unlikely group to be enrolled in SHS. The score for the very poor ranges from as low as 1.5 to 7.4 with females scoring least. On the other hand, the score for the highest quintile group ranges from 13.9 to 37.4 with the rural female scoring least and the urban male scoring the highest respectively. This means females and the poor in general must be a focus in any consideration to reverse this situation.

2.6 The Privatisation Landscape in Ghana

Privatization of education has occupied a large place in the educational debate, with the introduction of market principles in the education sector. "It is worldwide in scope, with the 'privatisers' achieving greater influence in all geographical areas"³⁷.

In Ghana, as in other countries, there is a move away from a public dominated system of education delivery towards a mixed structure, combining public and private institutions. It was indicated in the National Educational Report (NER, 2000) that a reform programme had given a new impetus and encouragement to private individuals to establish schools at all levels in the country³⁸. As a result, the number of private schools and their enrolment has increased significantly over the last 14 years³⁹. The strong demand for private education has resulted in tremendous growth in the number of private schools and private universities.

The growth in numbers and enrolment is phenomenal, especially in areas with high per capita income, such as Greater Accra and Ashanti regions. There are more private schools (1317) in the Greater Accra region than public schools (800) as at 2014/2015 academic year, which seems to be supplanting, rather than supplementing public education, with the State abrogating its obligation to provide free and good quality education. Indeed, privatization of education has increased the share of private financing at the basic level too. And the focus of the State has shifted from input considerations to output, from provider to regulator.

The major driver for the growth of private education sector in Ghana is the perceived higher quality of education in private schools using Basic Education Certificate Examination (BECE) as a measure of quality. It is observed that private schools teach to the test, neglecting other aspects of education. Privatisation in education also emerged in response to limited access to education facilities for many people resulting from underfunding by the State.

In 1961, the government first enacted the Education Act of 1961 to continue to expand education. This Act made primary and middle schools free and compulsory for all children. The government provided 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 Ministry of Education made it clear that any parent who failed to send his/her 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 further emphasised on the policy of decentralization at the time.

From the late 1970s, however, 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 of education. 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 Libya⁴⁰.

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 those of 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.

³⁷ Lieberman, M. (1989). *Privatisation and Education Choice*. New York: St Martin's Press. p, 11

³⁸ Education Privatisation in Ghana Report (2016) Action Aid-Ghana.

³⁹ Ghana Education Service EMIS Data.

⁴⁰ Education Privatisation Report (2016), ActionAid Ghana.

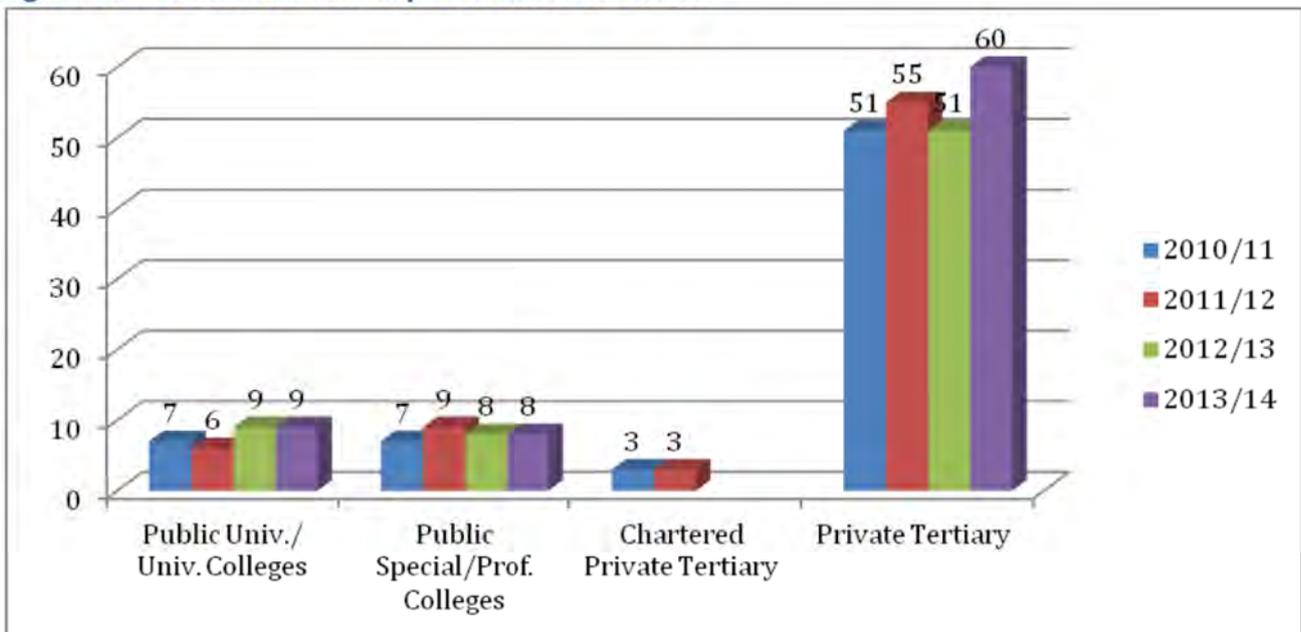
But even with the privatisation, Ghana seems still far from the target. Currently, there are about 562 public and 301 private Senior High Schools (SHS) in Ghana.

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 subjects 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. Each of the 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 agitation by educated Africans in the British Government. In the process of expansion, the Kwame Nkrumah University of Science and Technology (KNUST) which used to be Kumasi College of Technology, was established in 1961. As time went on, the Government established a third university, the University College of Cape Coast in 1962, to train teachers. Since that time, 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.

However, the government, having realized the high cost of education, introduced a loan scheme for undergraduate students, to cut down public education expenditure. Three new public universities—the University of Energy and Renewable Natural Resources, University of Health and Allied Sciences and the University for Environment, Science and Innovation were established a few years ago. Currently, there are about 60 private tertiary institutions, 17 public tertiary institutions and 38 Colleges of Education, as shown in Figure 2 below.

Fig. 2: The Growth of Tertiary Education in Ghana



Source: Ghana Education Sector Report (2015)

2.7 Privatisation of Education in Ghana– The Reality

In Ghana, as in 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 with the falling standards of education within the public educational system renewed the call for the status quo to be changed in Ghana to allow for greater 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 institutions⁴¹.

The state has become less concerned about the providers of education. More attention is paid to quality, relevance and price. Thus, the focus has shifted from input considerations to output. The strong demand for private education has resulted in tremendous growth in the number of private schools and private universities. Table 32 below shows the state of play in the Junior High Schools in Ghana. The number of schools and enrolment numbers at the Junior High School increased tremendously.

The rate of increase in enrolment and school numbers by type was high, with the average rate of increase of school numbers reaching 5.9% per annum between 2001-2014/15. And the rate of increase for the private as against public schools was 5.6 times more, annually over the period. Similarly, the rate of increase in enrolment at the private schools is about three times more than in the public schools over the last 14 years. This is the situation at all levels of education in Ghana.

Table 32: Number of Schools and Enrolment by Type (2001-2014/15)

		Number of JHS by Type														
		2001/2	2002/3	2003/4	2004/5	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Rate of Increase
Public		6414	6573	6553	6729	7130	7122	7423	7656	7969	8462	8336	8,818	9,076	9,445	3.5%
Private		1168	1302	1617	1970	1619	1932	2319	2557	2719	3247	3231	3,618	4,006	4,395	19.7%
Total		7582	7875	8170	8699	8749	9054	9742	10213	10688	11709	11567	12,436	13,082	13,840	5.9%
		Enrolment in JHS by Type														
		2001/2	2002/3	2003/4	2004/5	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Rate of Increase
Public		741895	740753	773982	822205	883060	952152	1015489	1064088	1075035	1100671	1122621	1,157827	1,178,344	1,240,416	4.8%
Private		123741	124455	145352	188041	157952	180167	208521	221189	226905	234729	262746	294,758	295,577	350,863	13.1%
Total		865636	865208	919334	1010246	1041012	1132319	1224010	1285277	1301940	1335400	1385367	1,452,585	1,473,921	1,591,279	6.0%

Source: EMIS data (2001-2015). Ministry of Education, Ghana

⁴¹National Educational Report (NER) (2000)

2.7.1 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 brought two categories of primary schools into the education system in 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 while the rest were mostly church established schools.

In relation to funding, the colonial government provided substantial grants-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-force was composed of priests. Private schools subject to a degree of government support or other sources of funding were called "assisted", encouraged, 'educational trust' and private, with the latter group divided into those ultimately hoping to obtain government aid, and those purely profit-making institutions run by individual entrepreneurs⁴².

By the 1980s, Ghana's education system had become dysfunctional, with serious challenges confronting it. These challenges include the unmanageable inflows of large numbers of pupils, inadequate resources, inertia and inefficiency of school systems and the fact that the education had become moribund and unfit for the purpose and poorly suited to the African conditions.

In September 1987, the government of Ghana embarked upon a new educational programme geared strategically at making education more accessible to all children of school-going age, improving equity and the quality of education as a whole. It also meant to make education more relevant to the socio-economic needs of the country. Since the reforms, a number of special programmes were introduced to deal with specific issues to enhance the teaching and learning process. The overall objective of the education system is to play a dynamic role in the development of the nation.

By 1994, it had become clear that the reforms had not achieved all their objectives, especially those of universal access and quality. The achievement of these objectives appeared to be beyond the reach of government alone, and hence, the importance of the role of private schools. Free Compulsory Universal Basic Education (FCUBE) programme was, therefore, introduced in 1994 as a requirement of the 1992 Constitution of the Republic of Ghana.

This Constitutional provision became necessary because the education reforms failed to achieve one of its major objectives of providing universal access for all children at the basic education level. Universal access remained only on the drawing board and the quality of education was persistently falling. The structures and facilities that would promote universal access were grossly inadequate while teacher quality, morale and commitment constantly dwindled.

The state of affairs offered a great opportunity to the private schools. 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 in the education system. They cashed in and made serious inroads into basic education provision.

⁴²Ibid

However, the adoption of the Sustainable Development Goal (SDGs) in September 2015 increased the relevance of the debate on privatisation in education. The SDGs framework has increased responsibility of the state on education 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.

2.7.2 The Current Rules and Nature of Private Provisioning

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 some profit on their investments⁴³.

Education provision in general, including private schools, operates within a well-defined legal framework. The core provisions are the 1992 Constitution which embodies the supreme laws of the land; the Education Act, 2008 (Act 778) and the Children's Act, 1998 (Act 560). The specific laws under which private schools are registered are the Companies Code, 1963 (Act 179) for companies; the Partnerships Act 1962 (Act 152) for partnerships and Business Names Act, 1962 (Act 151) for sole proprietorships⁴⁴.

According to Section 23 (1) of the Education Act, 2008 (Act 778), "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 in Ghana. The Ghana Education Services (GES) requirements include: 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, 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.

Supervision and Coordination - 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 they may need 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. The schools are also required to furnish the Ghana Education Service with information and returns as will be required to ensure that they are complying with the laid down regulations.

Private schools are equally required to notify the Minister of Education and 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 Private Schools Regulations, the Minister of Education may take action, as the Minister considers appropriate, including the closure of the school.

⁴³ Privatisation of Education in Ghana; nature, drivers and effects (2016)

⁴⁴ Ghana Company's code 1963 Act (179)

Box 5: A Case Study of Privatisation of Education in a Peri-urban Community in Ghana⁴⁵

Bullet 4: "Absence of or shortfalls in Capitation Grant" in "public or private" schools?

The Household Cost Study by Results for Development Institute: A case of Peri-Urban Kasoa, near Accra (2015)

Study highlights

- A high school attendance rate in Kasoa, about 88% of all children and a dominant private provisioning
- Private schools cost households about 54% more per student than public schools
- The average total household cost in public schools is Ghc 793 against private school's Ghc 1,218 a year
- Generally, cost of education is highest at the higher levels.
- The absence of Capitation Grants lead to higher public school cost
- Very low attendance is prevalent in poor areas. Sometimes about 17% overall less than international standards
- School dropout is commonly associated with lack of financial resources, presumably to pay for food and tuition fees
- 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 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 what pertains 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 types of private education are related to origin and context. The target market of private schools in general is perceived to be the elite and middle classes and not the poor. There is, however, evidence that challenges this conception. In Ghana, there are private schools, the so-called 'low fee private schools' which target the poor or those in the lower income areas and these are schools in grades C and D. Grade 'A' schools are considered the most endowed and grade 'E', the least.

A number of these schools are unregistered and not recognized by the Ghana Education Service (GES). Private schools are found especially in the urban and peri-urban areas of the country, and because the target cuts across all social classes, they can be found in different locations. Notwithstanding, 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 schools 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 enrolment⁴⁶.

⁴⁵ "Free" Government schools and "Low Cost" Private schools: What households really spend on education in Kasoa, Ghana (2015). Prepared by Results for Development.

⁴⁶ Privatisation of Education in Ghana; nature, drivers and effects (2016)

2.7.3 Types of Private Schools in Ghana

Generally, there are six main types of private education in Ghana. Religious or denominational schools represent the first category of private schools in Ghana. The traditional ones preceded public education. These are the Catholic, Protestant and Islamic schools. Today, other denominations such as Pentecostals and Charismatics have established private schools. In the mid-1980s, government took over the running of these mission schools, but in recent times there are calls for government to hand over mission schools back to their owners. The decision has been hailed by some religious leaders. Together with community schools, they are normally registered with public authorities, 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, especially in the MMDA capitals as well as big towns in Ghana to serve middle and higher income families and in sub-urban areas for low income households. These type of schools provide more expensive and better quality instruction merely to compensate for the deficit of other learning opportunities for many in the rapidly urbanized areas. A major feature about these schools is tuition fees and other non-monetary contributions, which are their main sources of funding. The actual amounts of fees vary considerably for low cost profit-making schools.

In many cases, community-based, Municipal or self-help schools make up the largest category of private schools in Ghana. Some developed from former missionary schools, but others came into being 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 support for teachers' salaries. There are various modifications and combinations, depending on the modes of financing and management, comprising completely unassisted by government, community schools with government support and government schools with some community support.

'Bush' schools appear in specific learning conditions to meet the demand of particular groups of rural, urban poor and refugee communities, which otherwise would have had no access to education. In most cases, they are not registered or approved by the public authorities. They are independent in funding, management and curriculum, and their quality of education is low in most cases. They also charge fees and accept contributions in kind, but at a level bearable for the local population. In terms of their number and coverage, these schools may outnumber 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 key for the children of expatriates.

Private tuition by public teachers complement the formal public education which is a special category created as a result of inadequate access through examinations to particular levels of 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 the normal three years that is spent either at the JHS or SHS and sit for the final examination.

2.7.4 Public Schools versus Private Schools

The quality of education, care and examination Performance: Evidence suggests that the perception of deteriorating quality of public education has encouraged the increase in private schooling in poor areas of many developing countries⁴⁷. In Ghana, the results of the Criterion Referenced Test (CRT), which is conducted by the GES, the Basic Education Certificate Examination (BECE) and the West African Examinations Council (W.A.E.C), are often cited as evidence of quality⁴⁸. Consistently, the CRT and BECE results of private schools have been better than those of public schools⁴⁹.

In a focus group⁵⁰ discussion in March 2016, a range of nuanced views were expressed regarding the quality of education in private schools in Ghana. 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 public school quality, citing non-professional teacher behaviour, lack of seriousness in teaching and loitering around by pupils as reasons accounting for poor quality education in public schools⁵¹.

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 to make admission at the higher level easy. In their view, there is nothing more frustrating to a Ghanaian parent than when a child fails or obtains weak passes in the BECE or WAEC examinations. The struggle to gain admission into higher institutions with such weak grades can be a very unpleasant experience. From their experience, most private schools are able to guarantee good grades for their students. Therefore, the link between the choice of private school and hopes for better performance on the BECE was made by most parents with varying explanations. These may include the pedagogical strategies employed by private schools, the use of extra classes and a more direct focus on examination preparation⁵².

The key, obviously, lies in close supervision and effective time use. Though the debate on the differential quality between private and public schools is on-going, there are indications of better quality in private education in some of the PERI studies beyond parental perception, such as better test scores, access to better resources and facilities, normally in elite private schools. The quality in the so-called 'low-fee private schools' is much more debated, mainly due to their poor infrastructure and the low percentages of trained teachers. However, there is insufficient evidence to compare similar quality indicators, so the evidence is largely anecdotal.

The majority of the teachers in private schools are untrained contrary to the legal requirement in Section 23(b) of the Education Act 2008 (Act778) that a private school shall have at least one-third of the teaching staff being persons who are professionally qualified. The main reason is that they indeed are poorly remunerated and are, therefore, not attracted to the private schools, which then 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, together with higher engagement from the families sending their children to private schools. The continued employment of teachers of the private schools, depend on the pupils' results. On the contrary, the public school teacher feels secure, regardless of his other output.

⁴⁷ 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. Also Tooley, J. (2005). „Is Private Schooling Good for the Poor? " EG Centre for Market Solutions in Education, Newcastle: University of Newcastle.

⁴⁸ Ghana Statistical Service (GSS) (2005). *Ghana Population Data Analysis Report: Socio-Economic and Demographic Trends, Volume 1*, GSS:

⁴⁹ Ministry of Education, Science and Sports (MOESS) 2005, 2006, 2008, 2009, Preliminary Education Sector Performance Report, Accra.

⁵⁰ 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.

⁵¹ Action Aid Privatisation of Education Report (2016)

⁵² 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

The PERI study in Ghana revealed that private schools are sometimes preferred for convenience. For some parents, the longer school day coincided more closely with their work hours. Many parents commented favourably on sport competitions, drama productions and school trips as well as on children's standards of dress in private schools, emphasizing that these potential non-academic benefits make private schools more attractive⁵³. 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 call⁵⁴.

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 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 Junior High School (JHS), respectively. In contrast, PTRs in private schools were generally within the GES standard of a manageable class size. Although official figures for 2013/14 and 2014/15 for primary schools confirm this finding, 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.

A report presented to the Committee on the Rights of the Child (CRC) in August 2014 by GNECC, Global Initiative for Economic, Social, Cultural Rights (GI-ESCR) and their partners revealed 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 Schools' (LFPS) and \$138.8- \$166.6 a term in the high fee private schools⁵⁵. In addition, both low fee and high fee private schools required that students pay for snacks, school maintenance and Parents Teacher Associations (PTA) 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 needs⁵⁶. Contrary to the 1992 Constitutional provisions, the payment of school fees has been normalised as many Ghanaians now prefer to enrol their children in private schools. 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 that attending private schools involves making huge sacrifices for families. It has been well documented in a recent academic study that when low-income households have to spend up to 40% of their earnings to send one child to school, such a school cannot be described as affordable⁵⁷.

Furthermore, in Ghana, the growth of private education is worsening inequalities in the education system. Under the current situation, we have high fee paying but good quality private schools which are generally patronized by wealthier segments of society, who are able and willing to pay the high fees charged by such institutions. The poorer segments of society mostly rely on public schools for education. Thus, the growth of private schools is creating a divide and a fragmentation within the society between people who can access elite expensive private schools and those who cannot. As noted by the Ministry of Education:

"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".

⁵³ Ibid ⁵⁴Ibid

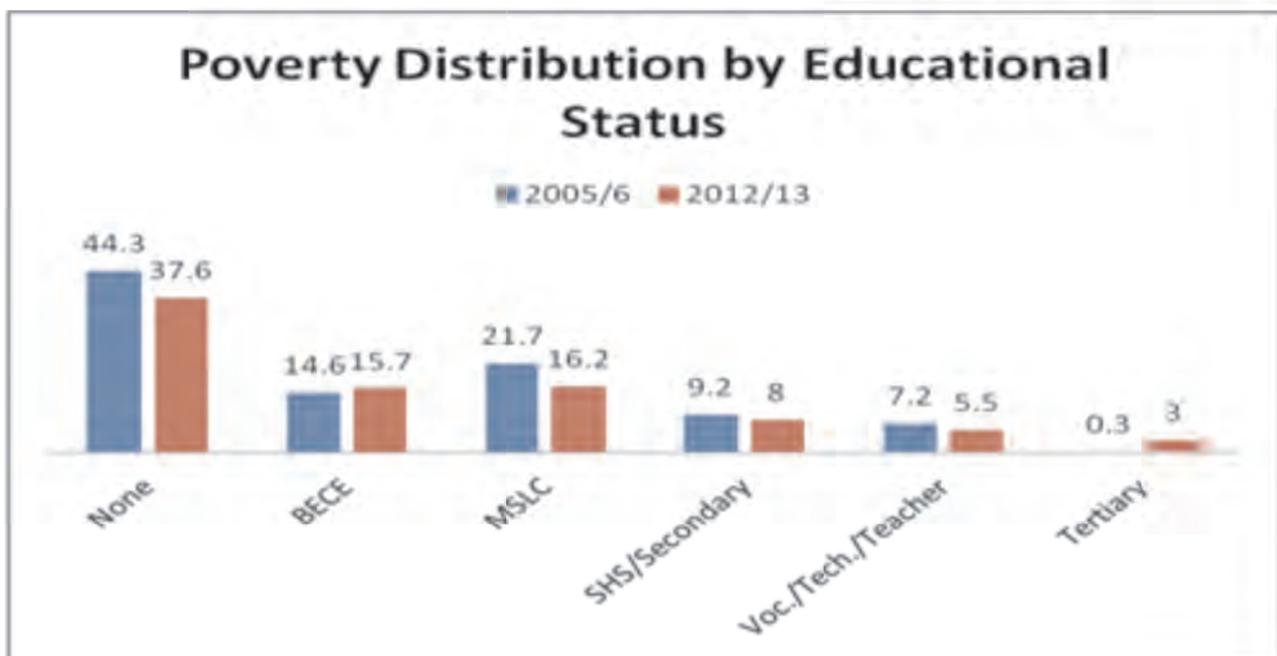
⁵⁵ Privatisation in education affecting the rights to free education and non-discrimination in Ghana Findings from a research in two districts: Alternative Report Submitted by the Ghana National Education Campaign Coalition with the support of the Global Initiative for Economic, Social and Cultural Rights 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

⁵⁶ Ibid ⁵⁷Ibid

In a recent World Bank report, it was noted that the growth of private schools involves segregation between households according to their wealth, which generally reflects the persistent socio-economic disparities across Ghana⁵⁸. The report noted that although significant progress has been made in expanding access to basic public education in deprived districts and for poor households, in the last ten years, the 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 opportunity disparity 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 none school leavers were most likely to be poor compared to 0.3% and 3% of tertiary education leavers in that order. This finding shows that the level of educational attainment is important for poverty reduction in society.

Fig. 3: Poverty Distribution by Status of Education



Source: Ghana Living Standard Survey 6

According to the parallel report submitted by GNECC and GI-ESCR, primary net attendance ratio for pupils from the wealthiest households is 85% compared to 61% for students coming from the poorest households. 15% of children from rural areas are out of school compared to 8% of children from urban areas. The Report also showed that 32% of the poorest in urban areas are out of school compared to 28% of the poorest in rural areas, a situation depicting disparities in access to education both within and between socio-economic groups and geographical areas.

This, according to them, was no surprise as the Government recognized that “private fees paid by families for pre-tertiary education represent 1.9% of the GDP, an exceptionally high level even by international standards⁵⁹.” Private schools are thus an urban phenomenon designed to cater for the most advantaged groups in societies – the elite and the middle class.

⁵⁸ 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

⁵⁹ Privatisation of Education in Ghana; nature, drivers and effects (2016)

This is reflected in the fact that, as noted by the Ministry of Education (MoE) in its latest statistical report, “for all regions there are more public primary schools than private ones except the Greater Accra Region” which is the wealthiest region in the country, as shown in Table 33 below.

Table 33: Number of Primary Schools 2014/15 Academic year

Region	Number of Primary Schools – Regions		Total
	Public	Private	
Ashanti	2303	1519	3822
Brong Ahafo	1675	589	2264
Central	1383	976	2359
Eastern	1770	763	2533
Greater Accra	800	1317	2117
Northern	714	295	2390
Upper East	2095	171	885
Upper West	594	46	640
Volta	1504	405	1909
Western	1,567	823	2,390

Source: EMIS Data 2014/2015

Therefore, the favouring of the government towards this type of institution should be seen as a support to advantaged groups, to the detriment of the most vulnerable ones. As a result, since the intensification of the phenomenon of privatization in education in Ghana in the last few years, inequalities in the education system have further increased. For instance, the gap between the rural poorest lower secondary pupils and the richest urban lower secondary pupils in learning basics in mathematics has significantly increased, from 8 points difference in 2003, to 21 points in 2007, reaching a record 30 points difference in 2011.

Increased private provision may increase the number of schools overall, hence increasing the availability of education in a given location. Although States are required to strive to make education available and accessible, availability encompasses more than a mere increase in number of schools. It also includes a number of other educational components, such as adequate sanitation facilities, safe drinking water, trained teachers receiving competitive salaries, and teaching materials.

Recent studies have revealed that low income households are also beginning to patronize private schools, in so-called “low cost” or “low fee” private institutions. Low cost private schools (LCPS) are normally independent and profit-oriented targeting low-income households and claiming to offer quality education. 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 as parents are merely trying to avoid the poor performance, overcrowded classrooms, teacher absenteeism, the dilapidated infrastructure and generally deplorable conditions associated with public education⁶⁰.

⁶⁰ Privatisation of Education in Ghana; nature, drivers and effects (2016)

Privatisation of education is gradually creating serious segregation in society. Such segregation can affect an already fragile social cohesion and maintain or even deepen inequality by keeping the most financially disadvantaged children, who often face the most challenging socio-economic learning environments, together and without appropriate support. This further reinforces the inequality, rather than remedying it. In addition, segregation also weakens support to public education and to the poorest in society⁶¹. 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 each 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, social and cultural beliefs, practices and attitudes continue to prevent girls’ and women’s participation in education, including beliefs about the roles of girls and women in society, negative perceptions about school, forced and early marriage, pregnancy and school related gender-based violence⁶². This is compounded by socio-economic factors, specifically inadequate household income and a high cost of schooling, leading to families giving priority to boys, particularly in relation to private fee-based schools⁶³.

Privatisation and impact of weak regulatory and monitoring framework on quality education – In Ghana, private schools are poorly regulated. Notwithstanding that international law requires States to regulate private schools, many countries face financial and other challenges in monitoring the role of private actors. A DFID-commissioned review of evidence on private education, 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 frameworks⁶⁴.

Adequate laws setting minimum standards are sometimes insufficient, and when they do exist, they are not adequately enforced, as revealed in a report by the Ghana Ministry of Education (MoE)⁶⁵. The MoE is quoted in its Education Sector Review Final Team Synthesis Report, 2002 as saying that: *“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 are not as knowledgeable as the representatives of the private institutions and, therefore, these institutions 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 schools⁶⁶. Closer analysis reveals that most LFPSS are not better than public schools⁶⁷.

⁶¹ Education Privatisation Report (2016) ActionAid-Ghana

⁶² 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.

⁶³ 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 and twelve other, Privatization and its Impact on the 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>

⁶⁴ 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>

⁶⁵ Ministry of Education of Ghana, Education Sector Review: Final Team Synthesis Report, 2002: <http://bit.ly/1GFzajO>

⁶⁶ 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>

⁶⁷ 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/there-role-private-sector-education>

Transparency and accountability in private schools - Human rights law requires that the State ensures that schools are transparent and accountable, which is achieved through the State ensuring that all schools (whether public or private) have effective mechanisms for encouraging and supporting 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. However, transparency and accountability are achieved through a variety of avenues, and parental participation, albeit an important aspect of accountability, it is not the only factor for ensuring accountability in schools.

Lack of data and transparency on the fast-paced privatization of the education system in Ghana and its impact on children's right to education, in particular, with respect to low fee private schools, is also extremely worrying. The education authorities in Ghana lack data on crucial aspects from a human rights perspective, such as fees charged by private schools, and *"even the number of private schools is uncertain, as far as some schools may find it attractive not to register their existence with public authorities."*

Data from the GES Education Management Information System (EMIS) indicate that a large number of private schools are unregistered and scattered across the regions of the country. Table 34 below shows the number of private schools both registered and unregistered in all the regions in Ghana.

Table 34: Number of Private Schools per Region 2014/15 Academic year

Region	No. of Private Schools		Total
	Registered	Unregistered	
Ashanti	1,321	198	1,519
Brong Ahafo	453	136	589
Central	742	234	976
Eastern	578	185	763
Greater Accra	1,123	194	1,317
Northern	100	195	295
Upper East	105	66	171
Upper West	24	22	46
Volta	254	151	405
Western	523	300	823
Total	5,223	1,681	6,904

Source: EMIS Data 2014/2015

From Table 34, as much as 24.3% of private schools in the country were operating without registration in 2014/2015 academic year but even this is a conservative estimate. The observations are that most of these unregistered private schools are patronised by lower income and poor households. Regulations and supervision of these schools are weak and, therefore, the quality of education they provide cannot be guaranteed.

2.7.5 Impact of Private Schools on Access to Education

Private basic education schools have had tremendous impact on basic education in Ghana. On the positive side, they have contributed to efforts to provide a solution to the shortfall between demand and supply of access to basic education. 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 the 2009/10 to 2014/15 academic years, the number of private primary schools rose from 18.6% to 25.3% while that of JHS increased from 26% to 31.8% within the same period (Refer to Table 35 below).

Table 35: Number of Primary Schools

Primary	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Public	13,835	14,431	14,360	14,112	14,142	14,405
Private	4,722	5,292	5,473	5,742	6,360	6,904
Total	18579	19723	19,833	19,854	20,502	21,309

Source: Education Sector Performance Report 2015

The enrolment trend follows a similar pattern. In 2009/10, 19.5% of kindergarten, 18.6% of primary, 17.4% of JHS, and 10.8% of SHS students were educated privately." By the 2014/15 academic year, the number of students educated privately increased to 27.2%, 25.3%, 22%, for kindergarten, primary, and JHS respectively, but decreased only in secondary education to 7.9%⁶⁸.

The existence of private schools has helped to ease pressure on the public basic schools. However, on the negative side, private schools have entrenched inequity in education provision. 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 while less than 10% of children from the lowest income quintile do so.

The majority of students in the top public senior secondary schools 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 the so-called 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, especially for the future.

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 is found in the rural and disadvantaged communities. If private education provision were to supplement government effort at fulfilling the state's obligation under the Convention of Children's 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.

From Table 34 above, the Ashanti and Greater Accra regions have the highest number of private schools and enrolment with 1,519 and 1,317 schools, respectively. This is followed by the Central, Western and Eastern regions with 976, 823 and 763 schools, respectively. The Upper West region has the lowest number of schools, followed by the Upper East and the Northern regions with 46, 171 and 295, respectively. This clearly shows that there is a concentration of private schools where the per capita income is higher.

⁶⁸Ministry of Education, Education Sector Performance Report 2015 pp 6 -7

2.7.6 The Tax System and Financing Education

Tax revenues are the main source of revenues that are used for the nation's education financing and development as a whole. The Global Partnership for Education (GPE) tasks governments to spend 6% of national Gross Domestic Product (GDP) and about 20% of national budget allocations to education financing. The GPE, as a strategy, also leverages domestic financing of education with additional funds, but 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 requiring that all countries show effort in raising domestic revenues for development.

Ghana, over the last five (5) years, has shown commitment to the GPE process. While the country hovers closely towards achieving the GPE benchmark commitments of the share of Government budget funding to education, Ghana can do more by increasing the overall size of the budget. This has the potential of increasing the share of education.

Unfortunately, between 2014 and 2016, the Government funding of education decreased from 20.5% to 13.5% which infringes on the Economic, Social and Cultural Rights (ESCR) Covenant since it represents a retrogressive measure. By this Covenant, 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 36: Education Expenditure as a Percentage of GDP and Government total Expenditure (2011-2016)

	2011	2012	2013	2014	2015	2016
Tot. Edu. Expenditure	3,565.7	5,704.0	5,696.6	6,564.5	6,740.4	6,910.6
GDP	57,013,	71,84.7	93,46.1	113,436	135,010	157,649.6
Total GoG Exp.	13,837.3	20,944.7	27,463,	31,962.2	39,152.5	51,125.0
Educ. Exp. As % of GDP	6.3	7.9	6.1	5.8	4.9	6.0
Educ. Exp. As % of GoG. Exp.	25.8	27.2	20.7	20.5	17.2	13.5

Source: Ghana National Annual Budget and Economic Policy Statements (2011-15)

Tax revenues have been a major source of funding for Ghana but more is required to sustain national development and provide public services of good quality. Ghana undertook domestic resource mobilisation reforms to boost domestic revenues since 2009. These important reforms resulted in the amalgamation of four (4) revenue agencies into the Ghana Revenue Authority. These were the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) Secretariat, which were brought together in accordance with Ghana Revenue Authority Act 2009, Act 791 to administer all revenue laws.

Since 2010, tax revenues as a percentage to GDP had increased from a low of 13.6% in 2010 to 18.3% in 2015. At the same time, the economy in GDP terms almost tripled from Ghc 57.0 billion in 2011 to a projected Ghc 157.6 billion in 2016, as shown in the table above. The GRA has the following responsibilities, among other things:

1. Integrating the management of Domestic Tax and Customs
2. Modernising domestic tax and customs operations through the review of processes and procedures
3. Integrating IRS and VATS into domestic tax operations on functional lines.

2.8 Tax System

Ghana has since the early 1980s been on the path of tax reforms that emphasises lower rates and/or exemptions in the quest to attract FDIs⁶⁹. Corporate income tax in the mineral sector, for instance, 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 2011⁷⁰. Other location tax incentives include the Export Processing Zone, double taxation treaties (DTAs), stabilisation agreements, exemptions etc. However, a recent phenomenon points to a race-to-bottom situation where treaty shopping and aggressive tax planning have become the order of the day, depriving Government of useful resources for development

2.8.1 Tax Incentives

Tax incentives are allowable (1) deductions, exclusions, or exemptions from the taxpayers' taxable expenditure, income, or investment; (2) deferral of tax liability, or (3) preferential tax rates, (Surrey, 1985)⁷¹. In principle, tax incentives are not necessarily a bad idea. They are supposed to lead to tangible benefits such as increased employment, foreign direct investments (strengthening the national currency), bring about technology transfer and benefit an economy as a whole.

The 2013 Budget and Economic Policy Statement of the Government of Ghana estimated that Ghana's tax expenditure represented the equivalent of 3.28 per cent of GDP. Also, in 2014 the Ghana National Budget re-adjusted this figure to 2.1% of GDP⁷². Taking the GDP base between 2012-2014, an annual foregone revenue to tax incentives of between 3.28-2.1% of GDP means **Ghana is losing** close to about **Ghc 2.4 billion (US\$1.2billion) annually as a result of tax incentives**⁷³. Currently, that will stand at about Ghc 4.4billion, about 64.2% of Education budget in 2016. Other estimates by the Tax Justice Network Africa had US\$2.27 billion / Ghc 6,806 million (Curtis Research, 2014)⁷⁴, which is about the entire education budget in 2016.

Table 37: 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 benefit they promise. Their magnitude and frequency, therefore, offer real potential as possible additional revenue towards education financing in Ghana. The Education Ministry is often treated purely as a spending Ministry and, thus, can be daunting for the Ministry to make the case for more education financing, especially in the case of Ghana where in times past Government exceeded international benchmarks (Table 36).

However, this cannot be said of recent statistics. Besides, there can be greater dividends to having more domestic revenue invested in education as it can lead to poverty reduction and set the country on the path of sustained growth and development.

⁶⁹ Akabzaa, 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

⁷⁰ Internal Revenue Act 2000 (ACT 592) as amended

⁷¹ Surrey, Stanley S., and Paul R. McDaniel, Tax Expenditures (1985). (Cambridge, MA: Harvard University Press)

⁷² Ghana National Budget and Economic Policy Statement (2013)

⁷³ Investment Incentives in Ghana: The Cost of Socio-Economic Development (2014). Action-Aid-Ghana.

⁷⁴ Curtis Research (2014). Tax Justice Network-Africa.

Table 38: A Opportunity Cost Analysis of 20% Tax Savings from Tax Incentives in Ghana

Amount lost to tax incentives	\$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 ⁷⁵	\$2,600 (House of Commons, 2012)
Potential number of teachers available ⁷⁶	92,308(240,000,000 ÷ 2600)
Average annual cost of school meals per child ⁷⁷	\$40 (Wodon, 2012)
Potential number of children fed per year	6,000,000(240,000,000 ÷ 40)
Average cost per primary textbook ⁷⁸	\$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)

The majority of the above giveaways have often been arbitrary and have not resulted in the economic benefit they promise. Their magnitude and frequency, therefore, offer real potential as possible additional revenue towards education financing in Ghana. The Education Ministry is often treated purely as a spending Ministry and, thus, can be daunting for the Ministry to make the case for more education financing, especially in the case of Ghana where in times past Government exceeded international benchmarks (Table 36).

From the above, our conservative estimates of allocating just 20% of the savings from tax incentives of (\$1.2billion) to the education sector could bring a significant impact in the sector by any one of the following choices or a calculated combination of one or more of the following:

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

⁷⁵ 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>

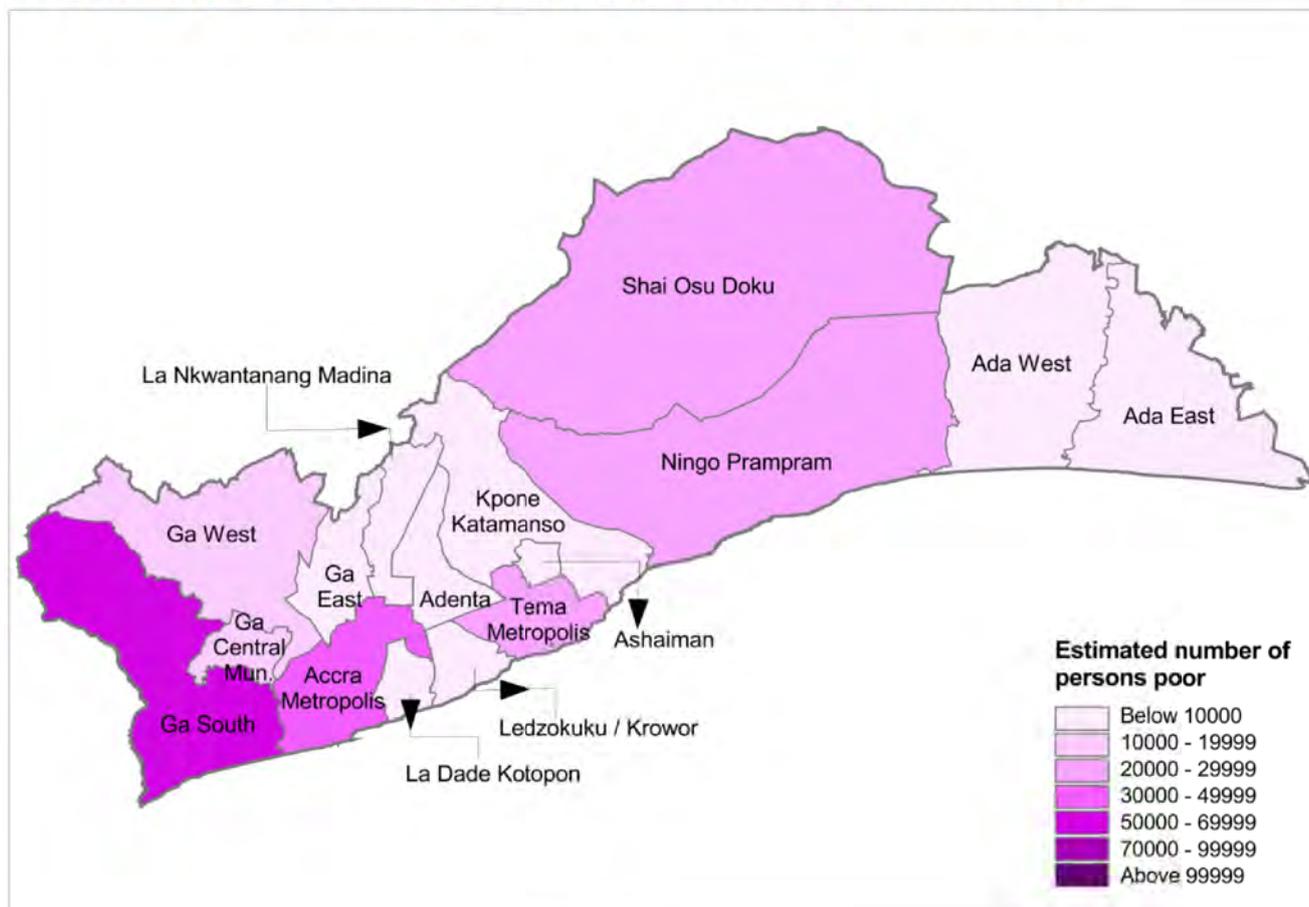
⁷⁶ Spooner, S. (2015, September 25). Court orders Kenyan teachers to end strike - are Africa's educators greedy or damned? Here are the numbers. The Mail & Guardian Africa. Retrieved from <http://mgafrica.com/article/2015-09-21-teacher-salary-africa>

⁷⁷ World Food Programme. (2013). State of School Feeding Worldwide. Rome, Italy. Retrieved from <http://documents.wfp.org/stellent/groups/public/documents/communications/wfp257481.pdf>

⁷⁸ 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)

3. A CASE STUDY ON THE COST AND EDUCATIONAL FINANCING IN SELECTED LOCAL MUNICIPALITIES IN GHANA: Ga West, Ga East and La Nkantanang Municipalities of the Greater Accra Region

Fig. 4: Map of Greater Accra Region Showing the MMDAs



Source: Ghana Poverty Profile Report (2014)

Educational financing in Ghana is an issue worth investigating. The government of Ghana's effort over the years to improve access, quality and outcomes in public education is worth noting. However, cost and other problems still remain a growing concern. Social economic disparities, as shown in the Ghana Living Standard Survey 6 (GLSS6), give rise to concerns that require Government targeted policies to be more in tune, in order to promote access to all.

Table 39: Average Expenditure/Household per Member Attending School in 2012/2013

Item	Locality						Percent
	Accra (AMA)	Other Urban	Rural Coastal	Rural Forest	Rural Savannah	Ghana	
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 is also a considerable disparity between populations living in urban and peri-urban areas as opposed to living in rural communities. On average, the annual expenditure on education for a household in Accra is GHc 1,024, versus GHc 521 in other urban areas. However, the expenditure in rural areas ranges from 120GHc per year in the savannah to 291GHc per year in coastal regions.

The mean annual per capita expenditure on education varies greatly by quintile. On average, per capita household spending on education is 54GHc (corresponding to 9% of total expenses) for a student coming from the lowest quintile and almost 14 times that - 742GHc (11.2% of total expenses) – for a student from the highest quintile (GLSS6 Main Report). These scenarios therefore call for a nuanced study of the phenomenon for policy change and improvement, hence, this case study.

The Case Study has the following objectives:

- *To develop a participatory and empowering process with parents, children, teachers and others so as to generate rigorous data on the right to education.*
- *To produce school level reports with details that can catalyse future action on the right to education.*
- *To find out the cost associated with education both in public and private schools to inform the government's education budget*
- *To consolidate the reports from schools and using the local case study and findings for people-centred advocacy.*
- *To assess the progress that has been made on education and the challenges that remain.*
- *To use the study to popularise knowledge on the right to education, accountability and progressive taxation*

3.1 The Methodology of the Case Study

This case study used both qualitative and quantitative methods of data collection for primary data collection. On the one hand, it relied on participatory approaches to collect data from respondents through focus group discussions. On the other hand, it made use of surveys at household and school levels. The surveys covered a sample of 150 households and 25 schools. It also drew from secondary data both published official reports and research papers by various authors. The participatory approach took cognisance of need for awareness creation and sensitisation of respondents as key informants to the Promoting Rights in School Project. Two separate focus group discussions were held in separate communities where stakeholders in education were engaged on factors influencing the growth of private schools in the country.

3.2 Study location

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 East, West and Ga and La Nkwantanang Municipalities all in the Greater Accra region were selected. These communities, according to the poverty head count, were amongst the least poverty areas country-wide with just 8.9%, 4.8% and 2.9%, respectively. Nonetheless, the huge inequality tendencies in cities may eclipse the true extent of poverty.

With this goal in mind, the peri-urban and inner city communities were selected as the study location because they have a high concentration of schools. This can yield a large sample of households with children enrolled in both private and public schools. The results of this study can, therefore, be used to generate hypotheses about household education costs not only in these communities but in similar several communities more broadly.

Table 40: Poverty Head Count- Greater Accra Distribution (Absolute Poverty: Ghc 1,314)

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-stage sampling design. In the first stage, 25 communities were randomly selected from a list of over a 100 localities within the three (3) 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 forwards and right, counting every structure on both the left and the right and interviewing the available occupant of every fifth structure. GPS coordinates were recorded for all primary and pre-primary/nursery schools no matter whether they were public, private or community schools. Data was also collected from 25 schools in the 25 communities mapped.

30 data enumerators were trained together with fifteen young urban women⁷⁹ to collect data. Also, 5 data imputers were also trained to input these data.

Table 41: Sex Distribution of Respondents

Gender	Frequency	Percentage
Male	36	24
Female	114	76
Total	150	100

Source: ActionAid, 2017

3.4 Data Collection

Within the period, seven (7) community focus group discussions (FGD) were conducted. Cumulatively, 1,852 people (604 women, 865 men and 383 children) were reached in all 10 communities. However, due to other community level activities, with 2,016 being an election year with a lot of political activities, the residual engagements had to be shifted to January, 2017.

In terms of the discussions, communities expressed high interest in the information shared and showed a strong commitment to engage their district assemblies using the information they have received with the goal to demand for more resource allocation to promote quality education. Communities demonstrated a deeper understanding of the role of taxes as a funding stream towards the provision of public education.

Similar engagements were held at the school level targeting school pupils and teachers. The sessions were conducted separately with teachers, PTA/SMC members and children. This was followed 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. Ten (10) community schools in Ga West and East were reached during the period. Issues raised fed into the citizen's report and provided evidence in support of the local level advocacy.

⁷⁹ The Young Urban Women Movement is a right holder group working with ActionAid Ghana on issues of Decent Work, Sexual Reproductive Health Rights, and Unpaid care work

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.

Table 42: Parents with children in school

Type of school	Frequency	Percentage
Public	48	39
Private	75	61
Total	123	100

Source: ActionAid, 2017

Table 43: If public school

Type of public school	Frequency	Percentage
Public mission school	23	48
Public government school	25	52
Total	48	100

Source: ActionAid, 2017

From the above (table 42), public schools constituted 39% of the schools in the communities surveyed. Among the public schools, the number of public government schools exceeds that of public mission schools by only two. The striking observation here was the number of private schools, which endorses the increasing privatisation of education, as observed in many other write ups and reports.

Table 44: General Attitude to School in the selected Communities

Attitudes	Rankings				Total
	Completely agree	Agree somewhat	Disagree somewhat	Completely disagree	
It is important to complete primary school	118 [79%]	14 [9%]	7 [5%]	11 [7%]	150 [100%]
Equally important for both girls and boys to complete primary school	130 [86%]	13 [9%]	4 [3%]	3 [2%]	150 [100%]
Equally important for both girls and boys to go to secondary school	90 [60%]	24 [16%]	12 [8%]	24 [16%]	150 [100%]
Prioritize education of my child even if funds are limited	126 [84%]	15 [10%]	8 [5%]	1 [1%]	150 [100%]
If it weren't for school fees, most children would complete primary school	109 [73%]	31 [21%]	2 [1%]	8 [5%]	150 [100%]
Secondary school is better than training programmes	57 [38%]	63 [42%]	18 [12%]	12 [8%]	150 [100%]

Source: ActionAid, 2017

During the focus group discussions (FGD), respondents were questioned on their attitude to education. 79% of them said they completely 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 grassroots organisations have carried out in these communities. 86.6% of respondents thought it was important for boys and girls to complete primary school. Respondents also almost placed equal value on secondary education and other non-secondary training programmes.

On the issue of public schools versus private schools, most people said they preferred private provision to public provision, with 67% endorsing this view. The majority pointed at higher management standards and better educational facilities as the reason they prefer private schools. The issues of poor management and indiscipline among pupils ranked highest as the reason why some schools were considered bad.

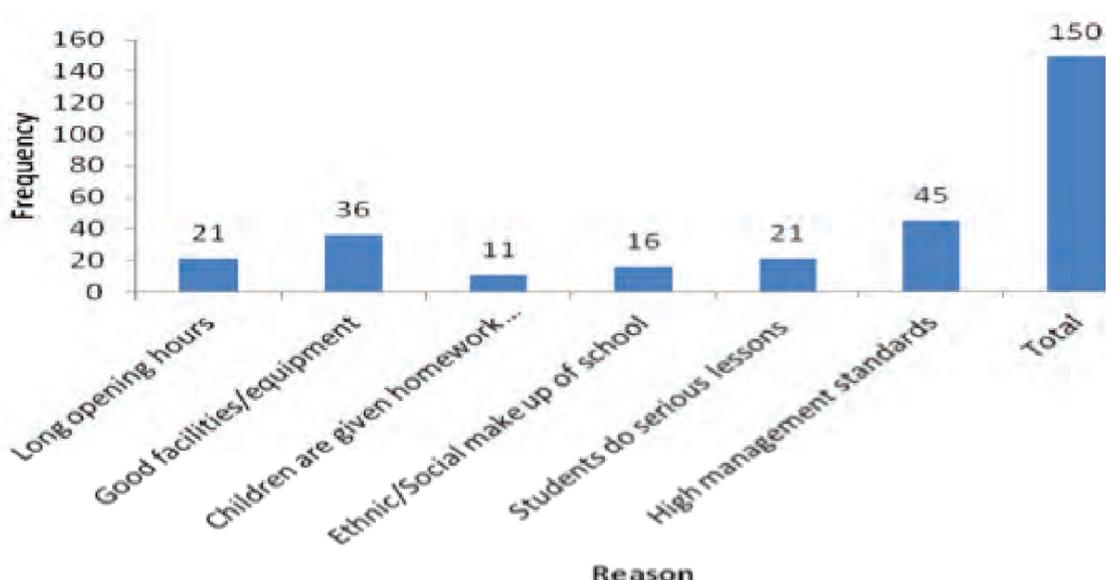
The dominant reason parents gave for a child not in school was financial: “lack of money” they commonly said. School fees were indicated as the major obstacle to school completion with 73% of respondents completely agreeing to the suggestion. Large household size was also a hindrance to sending a child to school. Others said the poor quality of school makes it not worth the bother. But the majority of parents with children who are not in school wanted them to go to school. The biggest incentive was a reduction in cost or bursary support.

Table 45: Preferable School to Attend: Private or Public?

	Private	Public	Total
Respondents	101	49	150
Percentage (%)	67	33	100

Source: ActionAid, 2017

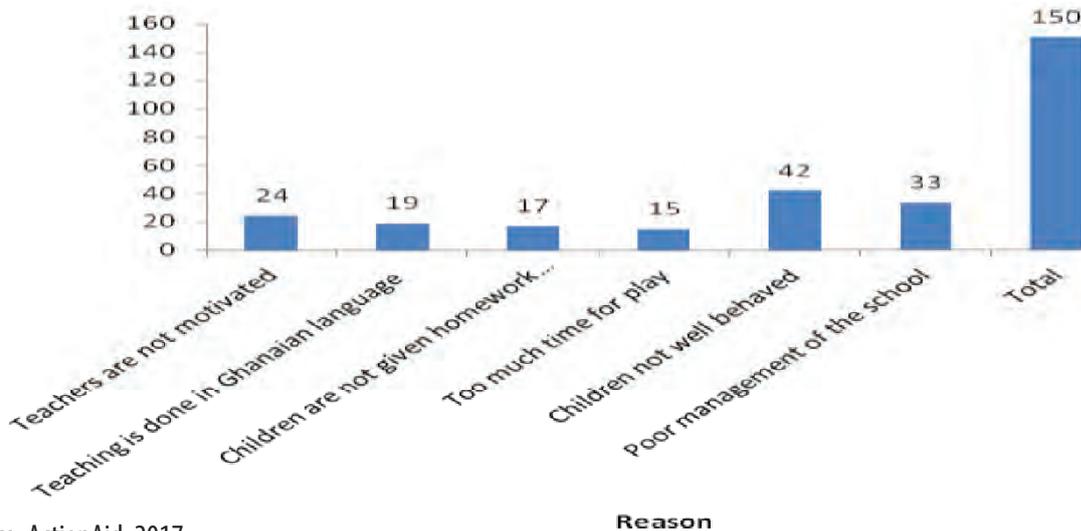
Fig. 5: Why the private school is preferred?



Source: ActionAid, 2017

The preference for private schools continued, unsurprisingly, to play out in this study with 67% of respondents preferring to send their children to private schools (Table 45 above). They also indicated that high management standards and good facilities or equipment are among the reasons why they think private schools are the best (Fig. 4 above). Figure 6 below shows that children’s bad behaviour and poor management of the school featured as some of the reasons why a school is not preferred.

Fig. 6: Why is a school not preferred?



Source: ActionAid, 2017

Table 46: Number of Parents with a Child in School

	Frequency	Percentage
Parents with a child out of School	27	18
Parent with a child in School	123	82
Total	150	100
Reasons for being out of School?		
Lack of money	11	
Large household size	7	
Child’s disinterest in Education	3	
Lack of discipline	3	
Peer pressure	2	
Child’s ill-health	1	
Total	27	

Source: ActionAid, 2017

From the table above, 82% of parents’ interviewed had at least a child in school while 18% did not. Not surprisingly, there was generally a high positive attitude towards education in all the communities. As shown in Table 46 above, 84% of parents interviewed agreed that they will prioritise the education of their children even if funds were limited. Tables 46 and 47 show that lack of money and high tuition fees were generally seen as major hindrances to attending school in these localities.



Table 47: Parents responses to reasons for sending/not sending their children to school

Incurs expenses when child is not enrolled in school		What is preventing child from going to school?	
Yes	18	Lack of money for tuition fees	11
No	9	Lack of money for other fees	5
Does child wants to go to school?		Child's contribution to household income	1
Yes	12	Condition in the school	1
No	9	Quality of education not worth the cost	6
Don't know	6	Teacher attitudes	3
Do you want the child to return to school?		What would encourage you to enrol the child in school?	
Yes	20	Reduction in tuition fees	11
No	6	Reduction in other educational costs	5
Don't know	1	Monetary or bursary support for children	6
Daily expenditure recorded		Improvement in household income	3
	Ghc 6.1	Improvement in quality of education	2

Source: ActionAid, 2017

Table 48: Cost of Selected School Items in the Survey Area

Item	Public school		Private school		Total	
	Number	Average (GHe)	Number	Average	Number	Average (GHe)
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
Text-Books 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

Source: ActionAid, 2017

The school expenditure profile as indicated above shows generally lower public school expenditure as compared to private school expenditure with all the school items listed above. This could be due to the subsidised public school expenses through the Capitation Grants and the School Feeding Programme in some deprived communities. The mean total public school expenses recorded was Ghc 811.55 per child, about two and a half times less than that of private school expenses in the three communities studied.

This generally confirms the assertion that private schools are generally more expensive, even though others have argued that a full complement of public school expenses, not subsidised by Government could closely match this cost. The overall average cost for all school types was Gh1, 415.02. This is still high compared to the national mean annual cash per capital expenditure on education, (Ghc 306), as shown in Table 51 below.

Table 49 below shows the profile of school cost per year at the various levels. It is obvious higher levels of education come with higher cost and could be the reason for a higher dropout rate at the Senior High School. At Ghc 1,980, the cost at the SHS is more than twice the cost in JHS. This could be a major disincentive to many poor parents who are already struggling to pay these fees at the basic level.

Table 49: 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

Table 50: Mean Annual Household and Per Capita Expenditures/Quintile Groups

Region	Quintile Groups						Mean annual Household Exp. (Ghc)	Mean annual per capita Exp. (Ghc)
	1	2	3	4	5	%		
Gt. Accra	2.9	5.6	11.9	23.0	56.6	100	13,303	4,875
Ghana	13.2	16.0	18.3	22.1	30.4	100	9,317	3,117

Source: Ghana Living Standard Survey main Report (2014)

Box 6: The Testimony of Christian Akyianu, Head Master of Achiaman JHS

“My school - Hope within Challenges”

My name is Christian Akyianu; I am the head master of the Achiaman Junior Secondary School. I have been in this role for the past four (4) years. The Achiaman School has a pupil population of about 876 at both the primary and Junior high school. The school is located about ten (10) mins drive from Amasaman. The school is attended by pupils mainly from Achiaman community and from other communities such as Daa salam and Nsakina. “We are doing our best in this school to provide education to the children; however we have a lot of challenges that make this work quite difficult” Christian says, with a deep sigh. “All teachers in the Achiaman are trained professional teachers and we only face a lack with teachers when there are temporary excuses of duty, especially with the primary section, as they require class teachers and not subject teachers in the junior high school.”

Most teachers in the school live in Achiaman community and its surrounding communities, with only one teacher who lives outside the district. Due to this, contact hours in school are not affected. That notwithstanding, according to Christian “lack of adequate infrastructure, delayed and low capitation grants, adequate teaching and learning materials remains a challenge -affecting education delivery in Achiaman community school.” Built with cement, blocks and roofed with aluminium roofing sheets, the school has two 3-classroom blocks situated next to each other serving as the basic primary school. Located about 50 meters from the primary school block is a technical vocational workshop that currently serves as the classroom block for the JHS.

“Ventilation in the rooms is poor and with 65 to 80 students per class, the condition is quite uncomfortable for teaching and learning” Christian explains. The primary section has a newly built six-classroom block yet to be commissioned and put to use. That said, the primary section does not have any challenges with space. Accesses to adequate furniture remains a challenge for both the primary and JHS. A dual desk meant for two pupils is usually shared by three pupils – so you can imagine the challenge with managing class sessions.”

Teaching and learning materials are limited. “We are doing our best with the few text books that we have which at best are shared by pupils in ratio of 3 to 1, and this is in the case of English language for example.” The textbooks are inadequate. Those that are worn out are not replaced making the situation dire, especially in the case of the text books for other subjects e.g. Religious and Moral Studies. Due to this, parents are encouraged to purchase copies of the text for their own children.”

Christian continues: “Capitation Grant - funds government give for the running of the schools is inadequate and it does not arrive on time. What we have received this year is the capitation grant for 2015”. This grant is currently 4.5GHS per pupil in each school.” According to Mr. Akyianu – he never receives the full amount. There are deductions made at the regional and district education directorates. In his response to what the grant is spent on, Christian had this to say: “The grant is spent on sports activities, transportation cost to meetings, minor maintenance cost in schools etc”

In Mr. Akyianu’s estimation, an amount of 15GHC would be adequate for the grant. More importantly, it should be to be paid on time. He concludes: “I have to mention that’s the PTA/SMC in Achiaman School is very effective and has taken a lot of initiative towards improving the school. The introduction of the PTA levies has raised important funds to support the schools in many ways. For this we are very grateful.”



Table 51: Mean Annual Cash per Capita Expenditures per Quintile Group

Items	Quintile(Ghc)					Ghana	Quintile (%)					Ghana
	1	2	3	4	5		1	2	3	4	5	
Food& Drinks	269	519	768	1,182	2,570	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	6,624	3,267	100	100	100	100	100	100

Source: Ghana Living Standard Survey main Report (2014)

Table 52: A comparative School expenditure Profile for Selected items from GLSS 6 report and the community school expenses survey report

Item	Locality			
	Accra (AMA)	Other Urban	Public Sch. Exp.	Private Sch. Exp.
Registration fees	475.57	211.69	205.9	419.5
PTA Contribution	16.16	9.42	59.3	109.3
Uniforms/Clothes	34.53	19.20	32.8	96.4
Books and supplies	97.13	46.79	38.1	59.6
Transportation	71.03	32.11	97.35	158.9
Food/Boarding	255.37	170.16	100.7	124.0
Extra Class Expenses	64.78	27.47	39.7	75.3
In-kind expenses	9.57	3.68	103.7	382.4
Total	1,024.14	520.53	677.55	1325.46

From the cost profiles in Tables 49, 51, and 52, it is obvious that public basic schools are not free in Ghana and families must make high sacrifices to meet their cost. Also, private schools have many direct and indirect fees that are much higher than public schools, making them unaffordable for big sections of the population. The average cost per pupil for pre-school, primary and JHS in table 50 above was GHc 560.6. This figure matches closely with the total expenses (Ghc 520.5) for other urban schools, which are similar to our findings.

When we added all the fees recorded in our study (Table 48) and made a comparative cost analysis based on national estimates of selected items, we were able to generate a figure of Ghc 677.55 per child for our case. The total cost in the public basic schools added up to Ghc 677.55 per year and for private schools, Ghc 1,325.46 per year.

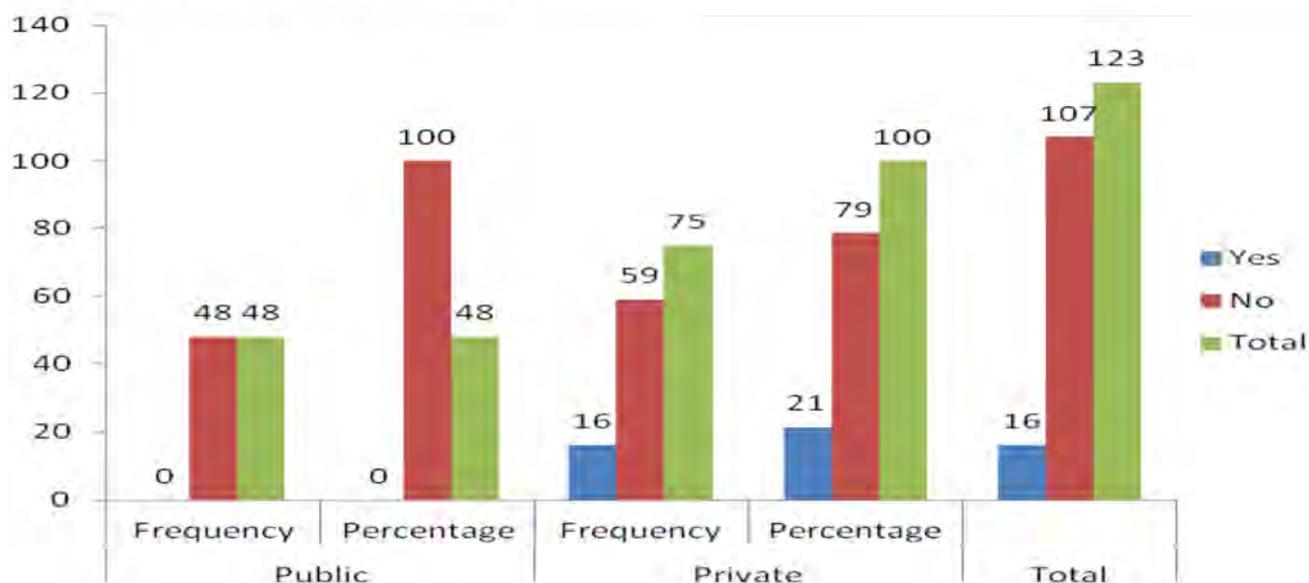
To compare this cost with the levels of household incomes or expenses, the income levels as indicated in table 50 (Ghana Poverty data) for these communities is Ghc 13,013. But the interpretation of this figure must take into consideration the large inequality situation in urban areas such as Greater Accra. Also, because the education expenditures recorded above are cash-based, the per capita expenditures compare better with the per capita cash expenditure by quintile groups (Table 40).

Here, the mean annual cash expenditure by the lowest three (3) quintile groups was Ghc 112.6 (calculated from table 40).

Our figure of Ghc 677.5 is six (6) times more, but adjusting for depreciation, current equivalent value of Ghc 112.6 from 2013/14 will be worth about Ghc 225.2 in 2016, at the time of our data collection. This makes Ghc 677.5 about three (3) times more. This is a substantial amount for these lower quintile groups to bear. Also, our assumption is that most households who send their children to public schools would most likely belong to these lower quintile groups, which constituted about 39% of the respondents in this local survey.

One account of external support to access education, only few respondents, 21% said they have received some form of scholarship or discount. Though this is encouraging, it is still on the low side for deprived communities, as illustrated in Figure 7 below.

Fig. 7: Receipt of Scholarship / Discount



Source: ActionAid, 2017

Table 53: Distance to School

Distance to school	Public		Private		Total
	Frequency	Percentage (%)	Frequency	Percentage (%)	
Less than 1km	21	44	36	48	57
1 to 2km	20	42	24	32	44
3km and above	7	15	15	20	22
Total	48	100	75	100	123

Source: ActionAid, 2017

The parents of children who travel between 1 km to 2 km to school each day constituted about 80% of the sample while those who travel about 3 km and above constituted only 17%. This distance for a relatively urban community is most likely to have financial cost implications and, therefore, adverse impact on school attendance and safety.

“I pay Ghc1.50 daily per child”

John Pandovo operates a small flour mill in Doblo Gonno, a rural community in the Amasaman district of the Ga West municipality. For some years now, Ghana has been experiencing erratic power cuts, a situation John says has reduced the amount of money he used to earn while operating the mill.



Most of the residents in the community are farmers and mainly harvest corn and John makes money by grinding the food that the farmers’ bring. At 49 years old, John is father to nine children, seven of whom he shares with his wife, Gifty Anthony, a petty trader.

According to John, providing education for the children is very difficult.

“I don’t have money to even pay for the education of all of them. So the ones who are old are attending the government school in the

community because I cannot afford private education fees.”

The Doblo Gonno Methodist Basic School, which was formerly a private school known as Doblo Gonno Community School, was transformed into a public school following a partnership with the Ghana Education Service in 2008.

Like all public schools in Ghana, education is supposed to be absolutely free and by law parents are not to pay for tuition but John says this is far from reality.

“It is true, the school authorities do not take fees but every day they charge something. I pay Ghc1.50 daily per child. The school says it is for feeding fees, Parent-Teacher Association Fee, and extra classes.”



John’s wife, Gifty, adds that two of their youngest children attend a private nursery school that charges Ghc2.00 a day.

“The government school doesn’t admit very young children and so I have to take them to the nursery school which is owned by an old woman. I drop them in the morning and pick them up later in the afternoon. It is very expensive and so most days when we don’t have money, I don’t take them to school. I either leave them at home or they go with me to the market. Immediately they are old enough, they will go to the government school!”

4.0 CONCLUSIONS AND RECOMMENDATIONS

4.1 Conclusions of the Case Study

The following conclusions have been drawn from the Case Study of the three MMDAs:

- The fact that 18% of the parents interviewed still had a child out of school due to financial difficulties truly confirms the staggering dropout rates in both JHS and SHS. The completion rate of 34.6% and 64.67% for the SHS and JHS, respectively are generally too low.
- Households in the Ga West, Ga East and La Nkwantanang Municipalities are spending about three (3) times more of their expected annual cash per capita expenditure on education to educate their children in public schools.
- The Free Compulsory Universal Basic Education (FCUBE) Policy is failing in the sense that public schools are not free and those who cannot afford the fees have to forego education, hence we have many out-of-school children in the country.
- Female rural children are the worse hit when it comes to access to education in this study.
- The parents' perception that management is poor in public schools in these communities is directly linked to the lack of supervision and accountability by the regulatory agency, GES.
- Poor parents value education as much as rich parents. A truly free and good quality education policy would get poor children to access education and break the inter-generational cycle of poverty.
- Large household size was noted as a hindrance to most families to access education. With Ghc677.5 as the average per capita cash expenditure for public schools in these communities, about three times stated national expenditures (Ghc225.20) for the average low quintile groups. A family with an average size of four children and a mean annual per capita household income of Ghc 5,428.5⁸⁰ could mean more than half of this income, (Ghc 2,710) would be spent on education. This is too much for a family to allow for an extra child's school expenses.
- Gender discrimination did not feature as a major problem for parents in the communities. Girls and boys could get same opportunities if the family could afford, nevertheless when choice has to be made, girls were the victims.

4.2 General Conclusions

- There is a wide variation between policy and practice in the basic school system. International and national policies concerning development and education seldom translate into concrete results at the community level, partly because lines of responsibility are rarely enforced as well as the inadequate investment to implement these policies
- Private schools' popularity in Ghana keeps increasing partly due to the inadequate financing of public education, which is affecting the gratuity and quality of public schools. Also, over the years, Government policies have tended to encourage private provision and the low quality and access to good quality public schools, dumping their popularity.
- Poor monitoring and evaluation are major hindrances to the high performance in public basic schools.
- Private providers increasingly employ unqualified teachers to save costs, breaking the law. Public schools have much higher percentages of qualified teachers than their private school counterparts but the latter are seen as better managed and preferred.

⁸⁰ Ghana Living Standard Survey Main Report (2014)

- The findings of this study show that the cost borne by the families is much higher than the average per capita cash expenditure for education of the three lowest quintile groups of Ghc 225.2 (GLSS quoted, and adjusted for depreciation). It is 811.55 for public schools per term and 2,028.49 for private schools per term, which is two and a half times the amount for public schools.
- Government expenditure allocations to education have reduced from 27.2% of all allocations in 2012 to a projected figure of 13.5% in 2016. This is well below the international benchmark set by the Partnership for Education initiative. The reduction expenditure trend since 2014 is a violation of the International Covenant on Economic, Social and Cultural Rights.
- It is estimated that the Government of Ghana gives away \$1.2 billion every year in harmful tax incentives. When these incentives are scrapped, the additional tax revenues, if properly collected, would form part of the national budget and the Education sector would receive a significant boost in allocation.
- It is estimated that if 20% of the \$1.2 billion is allocated to the education sector, the authorities can restore more than 600,000 extra places for children in school or feed 6 million children annually, or employ extra 92,000 teachers.

4.3 RECOMMENDATIONS

Right to Free and Compulsory Education

1. The goal of Right to Free and Compulsory Universal Education is succinctly captured in Ghana's 1992 Constitution but structural deficiencies in schools and financial impediments on poor parents are hindering this right. With the current high dropout rate at the basic schools, this goal cannot be achieved. The Government must, therefore, provide adequate funding to fulfil this goal, including increasing the Capitation Grant to schools and paying them on time. Otherwise, key stakeholders, including NGOs and well-meaning citizens challenge the Government and seek legal redress through national, regional and international arbitrations.
2. The government must eliminate as much as possible the extra costs of education at the basic level that in effect are limiting the compulsory part of the FCUBE policy in public schools. These charges include costs of mandatory extra classes, examination fees, books and supplies, uniforms and sports clothes and PTA dues, etc.
3. 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 based on an equity criteria.
4. The government should consider giving more power and voice to local authorities to allow them to support children of parents who cannot afford the cost of basic education.
5. There should be regular education sector expenditure tracking surveys to ascertain the reach and impact of expenditure allocations to each child in public schools, including actual disbursements and utilization.

Right to Adequate Infrastructure

1. Infrastructural deficits are limiting school access and quality education in Ghana. The largest share of the education budget of about 70% goes into emoluments and compensation with little to invest in infrastructure. Government is enjoined to facilitate the process of filling the gaps as required under the CRC, ICESCR and Ghana's Constitution. Extra targeted funding is required to ensure this right is fulfilled.
2. Parents and PTA's and School Management Committees must hold the school and local authorities accountable to ensure minimum standards and demand them from the Government, if the legal and policy frameworks in place.

Right to Non-Discrimination

1. 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. The poor cannot utilise the services of these schools but it is these schools that 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, where the poor remains poor and vice versa. Government must reconsider its privatisation education policy, which is essentially encouraging this system.

Discrimination is often experienced by children with disabilities in schools. Government must effectively implement the Disability Act to ensure pupils with disabilities are not unduly discriminated against. In addition, government and other key stakeholders, including NGOs, must create and sustain public awareness on disability issues and special educational needs.

Right to Quality Trained Teachers

1. The proportion of teachers that are trained in public schools is about 75% compared with about 8% in private schools. The Government needs to regulate and properly monitor all providers to ensure they comply with the Law.
2. There can be times when private providers offer good strategies that can be adopted by public schools in order to improve performance, such as lower pupil-per-teacher ratio, school management and accountability structures. The government must encourage community and parental participation in the management of schools, to improve accountability.
3. Ensure and operationalise teacher qualification and licensing framework based on standards and requirements set by the National Teachers Council.

Right to a Safe and Non-Violent Environment

1. Violent situations were not explicitly observed in the case study. However, corporal punishment remains prevalent in schools with about 53% of respondents in Ghana stating that it is regularly administered by teachers. The GES should strengthen ongoing efforts toward discouraging corporal punishment as a form of discipline in schools.
2. 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. The education curricula must include awareness workshops aimed at creating awareness and curbing violence in schools.

Right to Relevant Education

1. Education must be relevant, and this requires regular reviews of the school curricular, to ensure the subjects and syllabuses will train students to meet the human resource needs of the country.

Right to Know your Rights

1. Citizen education must be included in the curriculum, 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

1. Participation of pupils, parents and teachers must be meaningful at all levels. Pupils have often complained about not being consulted in decision making in schools. This must be taken seriously. 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

1. Critical mass of citizens is needed to engender public accountability and an efficient public education system. Critical stakeholders in the public education system are SMCs and PTAs. The active engagement of these stakeholders in school management holds the potential to deal with negative practices such as absenteeism, lateness and indiscipline because of their proximity to the schools. These structures 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.

Right to Quality Learning

1. Quality learning is a product of many factors, particularly, the Parent-to- Pupil/Student ratio, the desk-to-pupil/student ratio and the textbook-to-pupil/student ratios, which must be improved in the Ghana education system to enhance quality learning in schools.
2. The professionalism of teachers must be ensured and more trained teachers provided to schools to meet the international benchmark standard to improve quality learning in schools.

Some Advocacy Messages-Reflections

- ❖ Make education free to make it accessible to children of poor parents. It is their Right.
- ❖ Education is an enabler of other rights, a pre-requisite for meaningful participation in society and for the social and economic development of the country. It is imperative that every child receives education to contribute to national development.
- ❖ The emphasis on privatisation and the inadequate financing of public education is reversing what has been achieved through advocacy in the abolition of fees in primary schools.
- ❖ Stop giving away tax revenues through unwarranted tax incentives. Ghana needs additional revenue to improve its education system and provide **free** and good quality education.
- ❖ Education is one of the soundest investments that any country can make with the economic benefits being medium to long term.
- ❖ Education is the best strategy to break the intergenerational cycle of poverty. The FCUBE must, therefore, be properly implemented with adequate financing.
- ❖ Lack of money cannot be an excuse to provide free and quality education when the government gives away necessary revenues through harmful tax incentives
- ❖ Transparent and accountable public schools are needed to promote quality education.

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