

# **CORRUPTION RISK ASSESSMENT OF PAYROLL AND STORES MANAGEMENT**

*IN THE GHANA EDUCATION SERVICE*

**- A STUDY OF SIX DISTRICTS**



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**A Study of Six District**

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Assessment on Corruption Vulnerabilities and Loopholes in the Delivery of Healthcare, particularly to Women, Girls, and other Groups at Risk of Discrimination. (A Study of Six Districts of Ghana)

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## **ACKNOWLEDGEMENTS**

Many thanks to the Transparency International Secretariat and the Transparency International chapters in the Democratic Republic of Congo, Ghana, Madagascar, Rwanda and Zimbabwe whose work on the risks of and linkages between corruption and discrimination in service delivery has inspired this Report, which has been created as part of Transparency International's Inclusive Service Delivery Africa (ISDA) project. Generous support for this publication was provided by Global Affairs, Canada.

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# ABBREVIATIONS

<b>CAGD</b>	Controller and Accountant-General's Department
<b>CRA</b>	Corruption Risk Assessment
<b>D/MEO</b>	District/Municipal or Metropolitan Education Office
<b>DEO</b>	District Education Office
<b>DPs</b>	Decision Points
<b>EMIS</b>	Education Management Information Systems
<b>FGDs</b>	Focus Group Discussions
<b>GES</b>	Ghana Education Service
<b>GES HQ</b>	Ghana Education Service Head Quarters
<b>GII</b>	Ghana Integrity Initiative
<b>HR</b>	Human Resource
<b>ICT</b>	Information Communication Technology
<b>IPPD</b>	Integrated Personnel and Payroll Database
<b>ISDA</b>	Inclusive Service Delivery Africa
<b>JHS</b>	Junior High Schools
<b>KG</b>	Kindergarten
<b>KIIs</b>	Key Informant Interviews
<b>KPI</b>	Key Performance Indicators
<b>MEO</b>	Municipal Education Office
<b>MoE</b>	Ministry of Education
<b>NGO</b>	Non-Governmental Organisation
<b>RDE</b>	The Regional Director of Education
<b>REO</b>	Regional Education Offices
<b>SISO</b>	School Improvement Support Officers
<b>SLO</b>	Supply and Logistics Officer
<b>SMC/PTA</b>	School Management Committees/Parent Teacher Associations
<b>UNDP</b>	United Nations Development Programme

# EXECUTIVE SUMMARY

This Corruption Risk Assessment (CRA) study was undertaken in six purposively sampled District, Municipal and Metropolitan Education Offices (D/MEO) in the southern and northern parts of Ghana. The selection of the districts was based on findings in the 2021 Auditor-General's Report on the Ministry of Education (MoE) and its departments and agencies. The sampled districts are also the districts under focus for Ghana Integrity Initiative's implementation of the Inclusive Service Delivery Africa (ISDA) project.

The 2021 Auditor-General's report on the Ministry of Education and its departments and agencies found that an estimated 35 per cent of financial irregularities took place in the areas of payroll and store

management.<sup>1</sup> This study focused on assessing corruption risks within these two areas to shed further light on this finding. The study also assessed the impact of corruption within these areas on access to, and quality of, basic education delivery.

Data was collected through Focus Group Discussions (FGDs) and Key Informant Interviews (KIIs) with key education stakeholders at the district and school levels in the sampled districts. In addition, a review of relevant literature including the Auditor-General's reports and national education statistics from the MoE was undertaken as part of the study, the findings of which are presented in summary form below:

## KEY FINDINGS PAYROLL MANAGEMENT



**1** The electronic verification system for the monthly verification of staff at the district education offices, known as validation, has very low associated corruption risks due to the personal involvement of the directors of education and the possibility of a physical headcount to ascertain staff on duty.

**2** The required step of headteachers issuing Assumption of Duty letters to newly recruited teachers lacks checks and balances and poses high corruption risks. This is because the letter can be dated much earlier than the actual date of assumption of duty, meaning pay would be disbursed for periods during which teachers are not working,

1. Report of the Auditor-General on the Public Accounts of Ghana – Ministries, Departments and Agencies for the Year Ended 31 December 2021

3

The electronic verification system for the monthly verification of staff at the district education offices, known as validation, has very low associated corruption risks due to the personal involvement of the directors of education and the possibility of a physical headcount to ascertain staff on duty.

4

The validation system for monthly verification of teachers at the school level has very high associated corruption risks due to the possibility of teacher attendance records being manipulated for private gain. This is fuelled by the absence of checks and balances and the possibility of collusion between the teacher and headteacher or School Improvement Support Officers (SISOs).

5

The centralized payroll management system delays the process of removing existing or non-existing names from the Ghana Education Service (GES) payroll to about three months, thereby increasing the risk of keeping “ghost names on the payroll”

## KEY FINDINGS

### STORES MANAGEMENT



1

There is a low corruption risk in the management of stores at the district level. This is due to checks and balances provided by the Internal Auditor and the Education Director in the receipt of incoming items into the stores. However, there is a weak culture of stock monitoring and record keeping which tends to impede transparency and accountability.

2

The management of stores at the school level has very high associated corruption risks due to the possible diversion of teaching and learning resources by some headteachers. This is fuelled by the lack of checks and balances in the system used for distribution of teaching and learning resources from the district stores to the schools.





## IMPACT

**1. Payroll** - The likely impact of payroll management corruption risks on access to, and quality of basic education delivery to vulnerable children is high, as it translates into reduced limited teacher availability, loss of instructional hours and ineffective teaching, culminating in dropouts, higher numbers of out-of-school children and poor learning outcomes. Losses caused by corruption also divert much needed resources from being allocated for purposes benefiting of vulnerable children.

**2. Stores** - The likely impact of stores management corruption risks on access and quality of basic education delivery is very high, and is manifested in supply deficits to the classroom, which affects the quality of teaching and learning outcomes in schools. This impacts the vulnerable children who more sorely rely on state-provided materials such as textbooks.



## MITIGATION STRATEGIES

### **Payroll Management**

1. The GES and the Controller and Accountant General's Department (CAGD) should fully decentralize the payroll management system to ensure validation and enlistments begin and end at the district level. This will ensure the district authorities have the authority to expunge existing/non-existing names from the payroll immediately after validation therefore reducing the turnaround time for processing payroll applications for newly recruited teachers and removing names of non-existing teachers from the payroll.

2. The GES should resource monthly supervision by SISOs of staff in schools, including by providing adequate transport to facilitate the regular movement of officers to schools. This will enable them to verify a substantial number of schools (through unannounced inspections) as part of the monthly teacher validation and confirm Assumption of Duty letters before they are processed.

3. School Management Committees (SMCs) and Parent Teacher Associations (PTAs) should be involved in the validation process since their physical presence at the school/community provides an

immediate layer of accountability to supplement the proposed enhanced role of the SISOs. The SMCs and PTAs can provide direct checks and balances by undertaking a weekly verification of school attendance records, copies of which can be sent to SISOs through mobile phone technology at the end of every week. In addition, textbook tracking activities by Civil Society Organisations (CSOs) should be supported by the GES.

4. The GES should explore the possibility of installing Automated Attendance Record Systems in schools and at the Education Offices to document staff attendance data digitally, without human interference. The data should be stored in a central server only accessible to the Directors of Education and should be used in verifying validation decisions at the school and district levels.



## STORES MANAGEMENT

1. The GES should strengthen staff capacity in effective store record keeping.

2. The GES should embrace a culture of record keeping using digital technology that allows for more transparency and accountability.

3. This should be backed by an institutional policy guiding store management, including sanctions in response to mismanagement.

4. The SMC/PTA Chairperson must counter-sign the receiving vouchers for all

items admitted into the schools store by the headteacher.

5. The monitoring of schools' store items, including those in use by pupils (e.g. textbooks) should be mainstreamed into the Job Description of SISOs during their school monitoring visits.

6. In addition, quarterly internal audits of stores at the district and school levels should be instituted and enforced.

## CHAPTER ONE

# INTRODUCTION

The Ghana Integrity Initiative (GII) is implementing the ISDA project to improve access to education and healthcare services for women, girls, and other groups at risk of discrimination in Ghana by addressing corruption-related barriers. GII is a chapter of Transparency International (TI), a global movement working in over 100 countries to end the injustice of corruption.

TI is implementing a four-year regional project in five African countries, namely the Democratic Republic of Congo (DRC), Ghana, Madagascar, Rwanda, and Zimbabwe, aimed at improving access to education and healthcare services for women, girls, and other groups at risk of discrimination. The TI Secretariat is managing the project in partnership with national chapters in the five countries, with technical expertise and stakeholder engagement support from Transparency International's Global Health Programme and Transparency International's national chapter in Canada. This work is supported by Global Affairs Canada.

The project responds to a core development challenge linked to the impact of corruption and impunity on access to education and healthcare services for groups at risk of discrimination, particularly women and girls in Africa. Corruption undermines the quality and quantity of public services,

fuels inequalities in access to basic services and reduces the resources available for women and groups at risk of discrimination who are more reliant on public services, resulting in heightened poverty for those most marginalised.

**Overall, the project seeks to achieve the following by 2026:**

1. More effective action taken by public institutions to close gender-related corruption loopholes and address vulnerabilities in the education and health sectors relative to women, girls, and other groups at risk of discrimination.
2. Increased engagement of citizens, particularly women, girls, and other groups at risk of discrimination, to demand accountability from duty-bearers in the delivery of education and healthcare services.
3. Increased recognition among national, regional, and international stakeholders of the need to mainstream gender-informed anti-corruption measures into the delivery of education and health services and concrete ways by which these can be met.

The project's implementation in Ghana focuses on the education and health sectors, specifically in 12 selected districts comprising urban, peri-urban, and rural districts: across three regions – Greater

Accra, Central and Upper East regions. As a strategy, the project is targeting women and girls, youth, and other groups at risk of discrimination such as persons living with disabilities, migrants, and nomadic groups.

As part of the ISDA project, GII commissioned this assessment of corruption vulnerabilities and loopholes in the delivery of education, particularly to women, girls, and other groups at risk of discrimination, with the following areas of focus:

1. To identify and assess corruption vulnerabilities and loopholes in the management of stores at the district and school levels.
2. To identify and assess corruption vulnerabilities and loopholes in the

management of payroll at the district and school levels.

3. To assess the implications of corruption vulnerabilities on access to quality basic education by vulnerable groups such as girls, especially rural children, and the disabled.

4. Make recommendations to mitigate corruption vulnerability risks.

This report is an assessment of corruption risks associated with payroll and stores management in the delivery of public basic education in Ghana. The intended outcome is to strengthen system integrity and accountability to improve resource efficiency while enhancing access to public basic education by children from poor economic backgrounds, girls, and disabled children.

## CHAPTER TWO

# METHODOLOGY

### RESEARCH DESIGN

The study is guided by the following objectives:

1. To identify and assess corruption vulnerabilities and loopholes in the management of stores at the district and school levels.
2. To identify and assess corruption vulnerabilities and loopholes in the management of payroll at the district and school levels.
3. To assess the implications of corruption vulnerabilities on access to quality basic education vulnerable groups such as girls, children from poor economic background, rural children, and the disabled.
4. Make recommendations to mitigate corruption vulnerability risks.

In pursuit of the objectives, the study focused on the following systems and processes at the district and school levels.

- a. Store management systems, including teaching and learning resources.
- b. Payroll enlistment.
- c. Payroll verification.

### SAMPLING

A sample of the districts where primary data collection took place was purposively selected from a sample frame of ISDA project districts in Ghana. The selection

was made to reflect the geographical zones and the level of deprivation / development within the local government systems across Ghana. This was to enable the study to benefit from the experiences of developed and deprived districts, through a mix of rural, peri-urban, and urban districts from the northern and southern parts of Ghana.

### SAMPLED DISTRICTS

- a. Ada West district.
- b. Ayawaso Central Municipal.
- c. Cape Coast metropolitan.
- d. Kassena-Nankana Municipal.
- e. Kassena-Nankana West district.
- f. Upper Denkyira East Municipal.

### DATA COLLECTION

Data for the corruption risk assessment was obtained through secondary data collection and primary data collection utilising qualitative methods.

#### **Secondary data**

Secondary data collection took place through a review of relevant literature, including:

- Prior research on corruption within the education sector in Ghana
- Policy documents and reports from the Ghana national government
- Reports from the African Union, as well as international organisations/NGOs.
- Auditor-General Reports on payroll and store management
- Education Management Information

Systems (EMIS) data of the MoE

- Expert reports equitable basic education and teaching and learning resources accountability.

### Primary data

Using qualitative approaches (key informant interviews and focus group discussions), primary data was collected in one public basic school in each sampled district, municipality, or metropolitan area. Data was collected within two weeks between 21st August and 1st September 2023.

In each district, six (6) KIIs and two (2) FGDs were held with actors within the payroll

and store management system of the GES at the D/MEO and school level with the following stakeholders as respondents:

- Directors of Education.
- Human Resource (HR) Officers.
- Logistics and Store Officers.
- Accountants or Integrated Personnel and Payroll Database (IPPD) Officers.
- Headteachers.
- SMC/PTA leaders.

In all, 50 respondents participated in the study with almost all participating in both KIIs and FGDs.

**Table 1: Summary of respondents**

District	KIIs		FGDs	
	Type of stakeholders	No. of stakeholders	Type of stakeholder	No. of stakeholders
Ada West District	District HR Officer	1	District Director of Education	1
	District Stores Officer	2	District HR Officer	1
	District Accounts Officer	2	District Stores Officer	2
	Headteacher of School	1	District Accounts Officer	2
	PTA/SMC Leader	2	Head of School	1
			PTA/SMC Leader	2
<b>Subtotal of district</b>		<b>8</b>		<b>9</b>

District	KIIs		FGDs	
	Type of stakeholders	No. of stakeholders	Type of stakeholder	No. of stakeholders
Ayawaso Central Municipal	Municipal HR Officer	1	Municipal HR Officer	1
	Municipal Stores Officer	1	Municipal Stores Officer	1
	Municipal Accounts Officer	1	Municipal Accounts Officer	1
	Head of School	1	Head of School	2
	PTA/SMC leader	2	PTA/SMC leader	2
<b>Subtotal of district</b>		6		7
Cape Coast Metropolitan	Metro HR Officer	1	Metro Director of Supervision	1
	Metro IPPD Officer	1	Metro HR Officer	1
	Metro Stores Officer	1	Metro IPPD Officer	1
	Head of School	2	Metro Stores Officer	1
	PTA/SMC Leader	2	Head of School	2
			PTA/SMC Leader	2
<b>Subtotal of district</b>		7		8
Kassena-Nankana Municipal	Municipal HR Officer	1	Municipal Education Director	1
	Municipal Stores Officer	1	Municipal HR/IPPD Officer	2
	Municipal Accounts Officer	1	Municipal Stores Officer	1
	Head of School	2	Municipal Accounts Officer	1
	PTA/SMC Leader	2	Head of School	2
			PTA/SMC Leader	2
<b>Subtotal of district</b>		7		9

District	KIIs		FGDs	
	Type of stakeholders	No. of stakeholders	Type of stakeholder	No. of stakeholders
Kassena-Nankana West District	District HR Officer	1	District Education Director	1
	District Stores Officer	1	District HR Officer	1
	District Accounts Officer	1	District Stores Officer	1
	Head of School	2	District Accounts Officer	1
	PTA/SMC Leader	2	Head of School	2
			PTA/SMC Leader	3
<b>Subtotal of district</b>		7		9
Upper Denkyira East Municipal	Municipal HR Officer	1	Municipal Edu Director	1
	Municipal Stores Officer	1	Municipal HR Officer	1
	Municipal IPPD Officer	1	Municipal Stores Officer	1
	Head of School	2	Municipal IPPD Officer	1
	PTA/SMC Leader	2	Head of School	2
			PTA/SMC Leader	2
<b>Subtotal of district</b>		7		8
<b>Total</b>	N/A	42	N/A	50

## DATA ANALYSIS AND REPORTING

Literature on payroll management and related challenges in Ghana's public sector, together with the approaches deployed to deal with the menace of 'ghost names' in public sector payroll were reviewed. In addition, the study perused

reports on stores management challenges in the education sector to ascertain the challenges and implications on teaching and learning. Through the literature review, key findings were consolidated regarding the state of play of payroll and stores management.



The FGDs and KIIs were transcribed into report format. The reports were synthesised and analysed qualitatively in line with the objectives of the study, based on which this report is produced. A narrative analysis method was used to interpret responses from KIIs and FGDs and fed into a simple word template containing all questions, to ascertain similarities and differences in responses.

The data was then analysed and fed into a CRA. A corruption risk assessment is a diagnostic tool which seeks to identify weaknesses within a system which may present opportunities for corruption to occur. Several different corruption risk assessment methodologies have been developed. Most corruption risk assessments take an institutional approach. They aim to identify the institutional processes and practices that are vulnerable to corruption, as well as to identify weaknesses in rules and regulations in the institution, sector and/or process under analysis. They can be applied at all levels from government institutions to donor support programmes and down to sectoral programmes.<sup>2</sup>

The corruption risk assessment methodology implemented by the ISDA project is informed by a conceptual framework document titled "Managing Risks to Corruption in the Health Sector", which is in the ownership of the United Nations Development Programme (UNDP). As of September 2023, this document is still under development and is not yet published. UNDP has permitted the ISDA project team to use the document.

The corruption risk assessment methodology implemented by the ISDA project involves the following steps:

1. Identify areas of focus within the health or education sector; an area of focus constitutes a key area of service delivery to be studied.
2. Identify key operational processes within this area of focus and map out the Decision Points (DPs) within the process. A DP is the point at which relevant actors need to make the necessary decision to drive a process forward.
3. Based on research findings and available data, map out the corruption risks occurring at the DPs. These corruption risks involve an abuse of public power for private gain that leads to a deviation from the decision. This deviation means that the service delivery process is not upheld as it should be.
4. Considering the various corruption risks identified for the DP, a risk score is calculated for each DP. The risk score is calculated as a combination of two scores: the likelihood and impact of the corruption risk(s) occurring. These scores are calculated on a 1-5 scale (where 1 represents very low and 5 represents very high). The averages for respondents in each district are presented as scores for that district.

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2. Transparency International (2011). [Corruption Risk Assessment Topic Guide](#).

5. The DPs are then placed on a risk heat map which illustrates where risks within processes are higher and lower, and therefore where prioritized action is needed.
6. A mitigation strategy is designed to eliminate or reduce the corruption risks identified for the Dps.
7. The risk levels and mitigation strategies are continually monitored by relevant stakeholders.

## **LIMITATIONS**

There was some level of hesitance on the part of respondents to divulge information on corruption risks in payroll and stores management for fear of victimization. This has the tendency of underreporting the risk levels analysed in this report. To mitigate the impact of underreporting of risks and risks levels, the enumerators, apart from explaining to respondents that, corruption risks were not necessarily corruption, relied on additional anonymous engagement with some officials at some D/MEO to have a balanced appreciation of some corruption risks and their levels.

## CHAPTER THREE

# SECONDARY RESEARCH KEY FINDINGS

Public basic education in Ghana is managed by the GES under the policy direction of the MoE. This is anchored by the free basic education programme of the government, as enshrined in Article 38 (2) of the 1992 Constitution of Ghana, which provides for Free Compulsory Universal Basic Education.

Ghana operates a local government system which, among other things, seeks to devolve the management of social services to the local level. This is anchored on the establishment of 216 districts, municipal and metropolitan assemblies across the country. To achieve the mandate of providing free basic education, the GES has established local education directorates called D/MEOs to manage the delivery of basic education in all schools within their respective local government jurisdictions. At the community level, SMC/PTA facilitate the participation and inputs of citizens in basic education delivery.

The commitment of successive governments to create and enhance access to quality free and compulsory basic education is evident in the many reforms and policies introduced in the sector over the past 66 years. The reforms

include but are not limited to the introduction of the 1961 Education Act (Act 87) initiated by the Nkrumah government and aimed at achieving Free Universal Primary Education.<sup>3</sup>

The Junior Secondary School Reform was also introduced in 1987 to make second-cycle education more vocational.<sup>4</sup> In 2015, the Inclusive Education Policy was finalized to define the strategic path for the government on the education of all children with special needs in Ghana.<sup>5</sup> Other policies are the School Feeding Programme, the “One Teacher, One Laptop” initiative, the Information Communication Technology (ICT) in Education policy, the Teacher Education Reform, and the Standard Based Curriculum Reform.

As a result of these reforms, enrolment rates at all levels of basic education are nearing universal coverage while the literacy rate has also greatly improved. The Gross Primary Enrolment ratio as of 2021 was 99.3 per cent, while net enrolment rates stood at 78.9 per cent respectively.<sup>6</sup> The Ghana Statistical Service's 2021 Population and Housing Census puts Ghana's literacy rate at 69.8 per cent.

3. Ekundayo, O.S. (2018), The Right to Free and Compulsory Primary Education in Ghana: Lessons for Other African Countries, *Journal of Law, Policy and Globalization*, Issue 2224-3240, vol. 69. <https://core.ac.uk>

4. Osie, G.M. (2004), The 1987 Junior secondary-school Reform in Ghana: Vocational or Pre-vocational in nature? *Int Rev Educ* 50, 425-446 (2004). <https://doi.org/10.1007/s11159-004-4616-9>

5. Ministry of Education, (2015), *Inclusive Education Policy*: Government of Ghana

6. MoE, EMIS, 2020/21 data. <https://drive.google.com/file/d/1549p8vSWFuRQEpUJt72dWrvG4xf09-f-/view>

Despite the progress, Ghana can still attain significant gains in its education system if spending efficiency in the use of educational resources is prioritised. The 2021 Africa Union Economic Outlook reports that, despite Africa being the continent which commits the second largest proportion of Gross Domestic Product to education, 40 per cent of this investment is “wasted” through unaccountable, unprioritized and inefficient spending.<sup>8</sup>

The inefficiency in the use of educational resources manifests in several ways including unprioritized spending, inequitable spending, and procurement irregularities.<sup>9</sup> The Auditor General's reports on the Ministry of Education and its departments and agencies continue to shed light on the scale of irregularities that are recorded in the education sector institutions, and chief among such irregularities is store and payroll mismanagement. For instance, in the 2021 Auditor-General's report on the Ministry of Education and its departments and agencies, 35 per cent of the total amount involved in financial irregularities were recorded under payroll and store management alone.<sup>10</sup>

Given that the government's budget for the education sector is almost always in deficit, it is expected that the efficient use of limited resources should be a top priority for the GES. Unfortunately, the

mismanagement in store and payroll in education exacerbates the situation causing a shortfall in the availability of resources and contributing to the high dropout rate (35%) in Ghana's basic education.<sup>11</sup>

The mismanagement of stores in education takes many forms, but is not limited to the following:

The practice whereby school heads and/or storekeepers embezzle or divert equipment and school supplies such as computers/laptops, textbooks etc., leads to schools/classrooms being poorly equipped. In instances where poor parents are required to provide these school supplies for their wards because of their non-availability in the schools, it creates an economic burden for these parents and puts at risk their children's enrolment and retention in school.<sup>12</sup>

Ensuring accountability in the management of school resources requires a strong accountability mechanism at the district and school community level, with SMC/PTAs acting as a pivot for mobilizing citizens' groups and civil society in exercising oversight over items received and distributed by the D/MEOs to schools.<sup>13</sup> However, the Partnership for Transparency Fund found the capacity of SMS/PTAs to effectively exercise accountability oversight was often limited and required an intentional effort at legitimizing and building their capacity in tracking education resources kept at the stores and engaging the GES on the outcomes.<sup>14</sup>

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8. 8. Africa Union report on Africa's Macroeconomic Performance and Outlook (2022), <https://ua.int>

9. Africa Education Watch. Education Financing Brief 2022.

<https://africaeducationwatch.org/publication/education-financing-brief-2022>

10. Report of the Auditor-General on the Public Accounts of Ghana – Ministries, Departments and Agencies for the Year Ended 31 December 2021

11. Ghana Education Fact Sheet (2020). Analyses for Learning and Equity using MICS Data

12. Kirya, M. (2019), Education sector corruption: How to assess it and ways to address it, U4 Issue 2019:5, p 4, Bergen, Norway: U4 Anti-Corruption Resource Centre, Chr. Michelson Institute, <https://www.u4.no/publications/education-sector.corruption-how-to-assess-it-and-ways-to-address-it>.

13. Akyeampong, K. 2017. Accountability in the education sector: the case of Ghana. UNESCO

14. Partnership for Transparency Fund (PTF) (2011) Community Monitoring and Participatory Budgeting to Promote Accountable Governance in 10 Schools in Ghana. PTF Case Study Series No. 26 <https://www.modernghana.com/news/271146/1/education-sector-corruption-decentralization-holds.html>

Payroll irregularities constitute a major source of waste as captured in successive Auditor-General's reports of public institutions, including the GES which is the largest employer in the public space. Payroll infractions lead to the incidence of ghost names, where people, especially teachers who are no longer in active service (including absentee teachers), are paid under the guise of still teaching in schools. This causes a bloated teachers' wage bill, while empty classrooms exist, leading to a denial of access to basic education. The perennial bloating of government payroll with ghost names costs taxpayers millions of Ghanaian Cedis. In 2015, after staff auditing about 2,913 ghost names were found on the GES payroll alone. Approximately GHC 100 million is lost annually to payroll fraud in the public sector.<sup>15</sup>

The effect of the above on basic education is a deteriorating pupil-teacher ratio which translates into classrooms without teachers, particularly in deprived districts as well as very large class sizes of up to 100 pupils in urban and overpopulated districts.<sup>16</sup> The impact of this is that teachers often are overburdened and unable to adequately support students, leading to consequent poor educational outcomes.

Another manifestation of 'ghost teachers' is where there are classrooms with no teachers for some subjects hence pupils do not get lessons in these subjects, leading to poor and imbalanced learning and assessment outcomes. This challenge

pertains particularly to language subject teachers (e.g., French teachers).<sup>17</sup> The existence of "ghost teachers" chokes the government's payroll, making it nearly impossible for new teachers to be employed to fill vacant positions in the wake of the backlog of trained teachers waiting for appointments.<sup>18</sup>

In rural areas especially, where 'ghost teachers' are prevalent due to the remote location of most schools which makes verification difficult, the impact on vulnerable groups, especially girls, the disabled and poor children, is even more dire. This is because, while girls are already less likely to be enrolled or retained in school in rural Ghana than boys, the lack of teachers creates even further pressure in this regard.<sup>19</sup>

Considering that Ghana is just starting an International Monetary Fund programme that 'imposes' a net hiring freeze policy on public sector recruitment,<sup>20</sup> including the education sector, having 'ghost teachers' on the GES payroll would cause even harsher impacts.

There have been several efforts and reforms by the CAGD and the Ghana Audit Service in particular; and the Ministry of Finance in general, to clean the Government Payroll of 'ghost names'. These include the current "Electronic-Salary Payment Voucher" system, which was introduced in 2014, and hailed by many as an effective solution to the prevalence of ghost workers on the government payroll.<sup>21</sup> According to the

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15. Government waste report (2022). Institute of Liberty and Policy Innovation

16. Ananga, E. and Tamanja, E. (2018), Managing the Effects of Large Class Sizes on Quality Education in Ghana

17. Haruna, P. F. (2003). Reforming Ghana's Public Service: Issues and Experiences in Comparative Perspective. *Public Administration Review*, 63(3), 343-354. <http://www.jstor.org/stable/977492>

18. *ibid*

19. Africa Education Watch (2023). Girls Participation in Basic Education in Ghana: What are the gaps?

20. <https://citinewsroom.com/2022/11/govt-freezes-public-sector-employment-effective-january-2023/>

21. Quarm, Richmond Sam and Sam-Quarm, Rosemond and Sam-Quarm, Richmond, Exorcising the 'Ghosts' from the Government Payroll in Developing Countries in the Wake of the COVID-19 Pandemic: Ghana's Empirical Example (December 14, 2020). *Journal of Economics and Business*, Vol.3 No.4 (2020), Available at SSRN: <https://ssrn.com/abstract=3747870>

Internal Audit Agency, the electronic salary payroll validation system saved the government GHC 4.5 million between June 2022 and March 2023 alone through the removal of 'ghost names'.<sup>22</sup> Despite such reforms, the extent of the estimated leakage in payroll management in the education sector indicates that gaps persist.

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21. IAA, CAGD save nation GHc4.5 million - Graphic Online

# PRIMARY RESEARCH KEY FINDINGS

## DISTRICT PROFILES

### Ada West District

Ada West District is in the Greater Accra Region of Ghana. The Education Office has 635 staff on its payroll, comprising 11 non-teaching and 624 teaching staff on the public sector payroll.<sup>23</sup> There are 108 public basic schools comprising 37 primary, 37 Kindergartens (KGs) and 34 Junior High Schools (JHS). A total of 15,390 pupils are enrolled in the basic schools which are managed by the Education Office.<sup>24</sup>

### Ayawaso Central Municipal

Ayawaso Central Municipal is in the Greater Accra Region of Ghana. The Education Office has 384 staff on its payroll, comprising 5 non-teaching and 379 teaching staff on the public sector payroll.<sup>25</sup> There are 55 public basic schools comprising 17 primary, 17 KGs and 21 JHSs. A total of 9,698 pupils are enrolled in the basic schools which are managed by the Education Office.<sup>26</sup>

### Cape Coast Metropolitan

Cape Coast Metropolitan Assembly is in the Central Region of Ghana. The Education Office has 1,473 staff on its payroll, comprising 41 non-teaching and

1,432 teaching staff on the public sector payroll.<sup>27</sup> There are 196 public basic schools comprising 69 primary, 64 KGs and 63 JHSs. A total of 29,087 pupils are enrolled in the basic schools managed by the Education Office.<sup>28</sup>

### Kassena-Nankana Municipal

Kassena-Nankana Municipal is in the Upper East Region of Ghana. The Education Office has 1,182 staff on its payroll, comprising 86 non-teaching and 1,096 teaching staff on the public sector payroll.<sup>29</sup> The district has 161 public basic schools, comprising 56 KGs, 57 primary and 48 JHSs. A total of 22,996 pupils are enrolled in the basic schools managed by the Education Office.<sup>30</sup>

### Kassena-Nankana West district

Kassena-Nankana West district is in the Upper East Region of Ghana, a newly created district carved out of the traditional Kassena-Nankana Municipal Assembly. The Education Office has 1,037 staff on its payroll, comprising 49 non-teaching and 988 teaching staff on the public sector payroll.<sup>31</sup> There are 191 public basic schools comprising 68 primary, 68 KGs and 55 JHSs. A total of 24,819 pupils are enrolled in the basic schools which are managed by the Education Office.<sup>32</sup>

23. Primary data from FGD

24. MoE. EMIS enrolment data for 2020/21 academic year

25. Primary data from FGD

26. MoE. EMIS enrolment data for 2020/21 academic year

27. Primary data from FGD

28. MoE. EMIS enrolment data for 2020/21 academic year

29. Primary data from FGD

30. Ministry of Education EMIS Data 2020/21 academic year

31. Primary data from FGD

32. MoE. EMIS enrolment data for 2020/21 academic year

## Upper Denkyira East District

The Upper Denkyira East District is in the forest zone of the Central Region of Ghana. The Education Office has 1,256 staff on its payroll, comprising 118 non-teaching and 1,138 teaching staff on the public sector

payroll.<sup>33</sup> There are 208 public basic schools comprising 73 primary, 72 KGs and 63 JHSs. A total of 26,564 pupils are enrolled in the basic schools which are managed by the Education Office.<sup>34</sup>



# PAYROLL ENLISTMENT

(Newly Recruited Teachers)

## Process mapping for enlisting newly recruited teachers onto the public sector payroll

The GES operates a de-concentrated payroll management system, meaning some administrative functions in payroll enlistment are devolved to Regional Education Offices (REO) and further, to

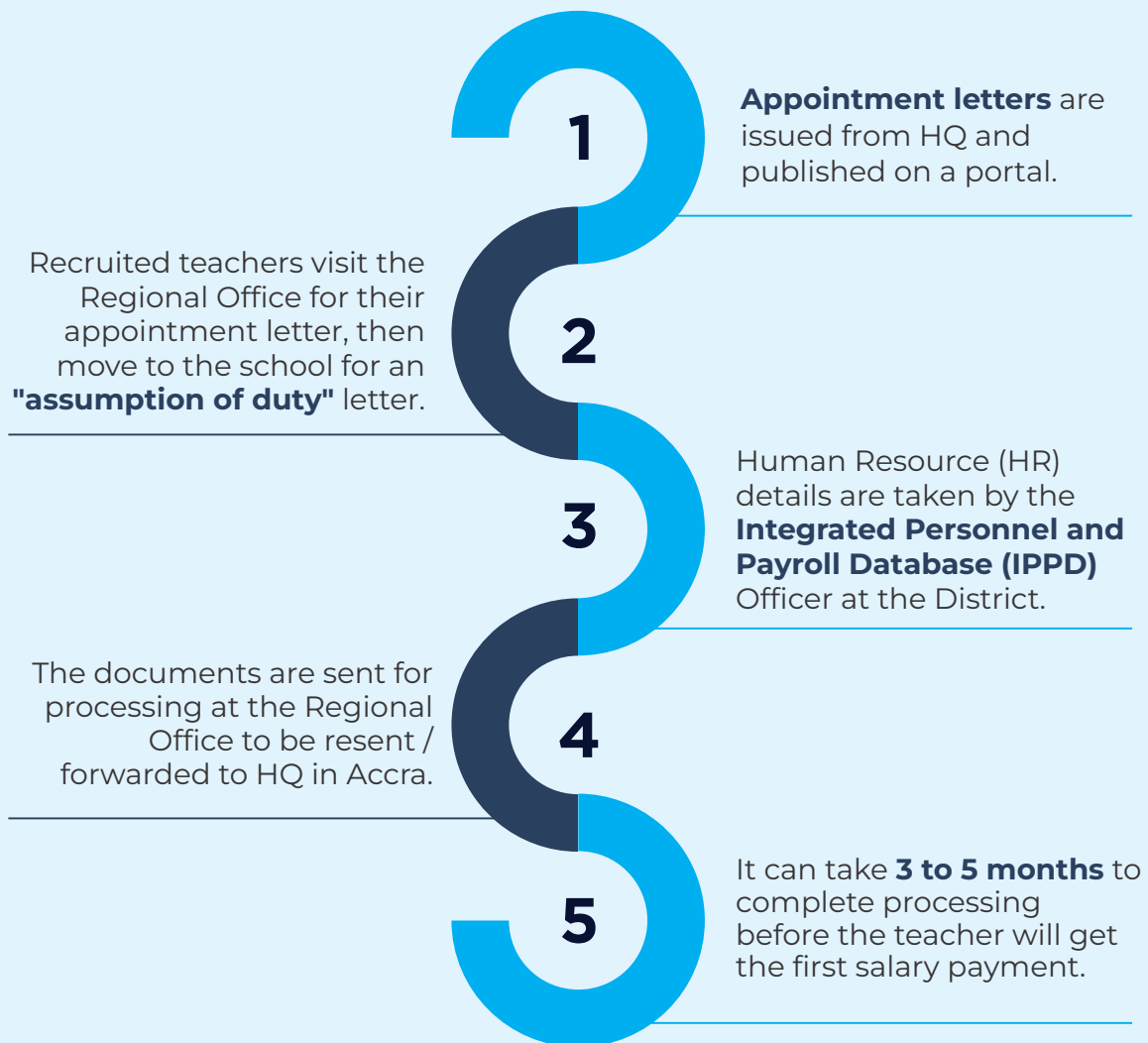
D/MEO while the major decision-making authority remains at the GES Headquarters (GES HQ), as depicted in *Figure 1*.

33. Primary data from FGD

34. MoE. EMIS enrolment data for 2020/21 academic year



**Figure 1: Payroll enlistment process**



**Source:** Field study, 2023.

Appointment letters for newly recruited teachers are issued from the HR department of the GES HQ and published on a portal for successful applicants to be notified of the outcome of their employment application. Once successful, newly recruited teachers print out their national level appointment letters and visit the REO's HR Unit for a regional level appointment letter.

The REO appointment letter contains the specific school of placement, based on which teachers report to their school of posting. The regional-level process takes one day to complete, as teachers receive a same day response after submitting their national appointment letters.

Upon reporting to school, the newly recruited teacher obtains an Assumption of Duty letter from the headteacher. This letter, which is proof that the teacher has reported to duty, is critical to the processing of their payroll enlistment application. The school level process takes an average of one day to complete.

After receiving the Assumption of Duty letter, the newly recruited teacher visits the DEO with the letter, together with other relevant HR documents<sup>35</sup> for endorsement by the IPPD Officer and approval by the D/MDE for onward transmission to the REO. This processing at the D/MEO takes an average of two weeks, before submission in batches to the REO.

At the REO, the documents are endorsed by the HR Officer and forwarded to the GES HQ in Accra for national level processing. It is at this level that the process of enlisting newly recruited teachers into the payroll of the CAGD is finalised.

Across all districts surveyed for this CRA, when all documents are complete, the process takes 3-5 months for the newly recruited teacher to receive their first salary. The highest turnaround time of 5 months was recorded in the Kassena-Nankana and Kassena-Nankana West. However, where there are issues with some of the documents, the query and response process could drag on for more months.

Key Informants in all districts sampled for this CRA revealed that some teacher recruits complain about having to pay some officials working within the payroll

value chain to fast-track the processing of their payroll application to ensure their salary arrives within the first three (3) months. According to some Key Informants, many teachers, eager to receive their first salary in good time, oblige to this demand.

During the FGDs and KIs, it emerged that before the introduction and national acceptance of the new National Identity Card i.e., Ghana Card within the payroll management system in 2022, it took up to 9 months to complete a payroll application due to the tedious biometric data capturing process which required teachers to travel to the regional and national centres for their biometric data to be taken and transmitted. The introduction of the Ghana Card, which already contains biometric data of all citizens has reduced the processing time by half, therefore reducing any associated corruption risk.

### Identification of DPs and key actors

The following actors are responsible for processing teacher payroll applications at all levels.

- a. The HR Director, GES Headquarters.
- b. The HR or IPPD Officer, REO.
- c. The Regional Director of Education (RDE).
- d. The D/MDE.
- e. HR Officer, D/MEO.
- f. The IPPD Officer, D/MEO.
- g. The school headteacher.

While a description of the process flow commences from the point of issuance of appointment letters at the national and

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35. The two (2) appointment letters from national and regional level, are attached to the Ghana Card, SSNIT Number, Birth Certificate, Academic Certificates, Medical report, NSS Certificate, Licensure Certificate, Bank Account, Next of Kin data and a CV for submission to district IPPD.

regional levels to the processing of same at the district level, the focus of the study at this point is to ascertain corruption risks involved in the enlistment of newly recruited teachers into the government's payroll and shall be limited to the commencement of processing at the school level.

Table 2 presents the respective DPs in the payroll processing chain from the school to the national level. Four (4) DPs are identified to analyse the payroll enlistment process for newly recruited teachers.

**Table 2: DPs and Actors - GES payroll enlistment process**

DPs	Actors involved
DP1: Recruited teachers report to the posted school for an Assumption of Duty letter from the headteacher.	Headteacher
DP2: Recruited teacher takes Assumption of Duty letter to IPPD officer for payroll processing, approval by DEO/MEO and forwarding to REO.	D/MDE IPPD Officer
DP3: Review of payroll application by Regional HR, endorsement by RDE, and referral to GES HQ.	RDE, Regional HR Officer or IPPD Officer
DP4: Review of payroll application by HR at GES HQ, endorsement by GES Director General and forwarding for national level processing and finalization.	GES Director General HR Director, GES HQ

**Source:** Field study, 2023.

### Identifying corruption risks in the system

The following two (2) corruption risks were identified within the payroll enlistment application process:

- a. The risk of newly recruited teachers colluding with headteachers to issue Assumption of Duty letters with dates ahead of their actual Assumption of Duty dates. This is to enable the payment of an early salary for a period the teacher did not work.
- b. The risk of newly recruited teachers paying bribes to the IPPD Officer to fast-track the processing of their payroll enlistment application from the district to the national level to avoid delays.

Likelihood of corruption occurring in the enlistment of new teachers on the payroll. An analysis of the likelihood of the occurrence of corruption in this process is presented in Table 3. The following interpretations are assigned to the Risk Likelihood Scores with the lowest score of 1 denoting a very weak likelihood of the occurrence of corruption, while the highest score of 5 represents a very strong likelihood of the occurrence of corruption:

1. Very weak likelihood of corruption occurring.
2. Weak likelihood of corruption occurring.
3. Moderate likelihood of corruption occurring.
4. Strong likelihood of corruption occurring.
5. Very strong likelihood of corruption occurring.

The Risk Likelihood Scores were assigned by Key Informants and validated during the FGDs to sufficiently reflect the views

of all respondents on payroll corruption risks. The scores represent averages.

**Table 3: DP analysis of corruption risks for payroll enlistment**

Districts	DP 1	DP 2	DP 3	DP 4
Ada West	3	4	1	1
Ayawaso Central	3	2	1	1
Cape Coast	3	4	1	1
Kassena-Nankana	2	2	2	2
Kassena-Nankana West	2	4	2	2
Upper Denkyira East	4	2	1	1

**Source:** Field study, 2023.

### School level - DP1 (Assumption of Duty letter)

Table 3 indicates that the likelihood of corruption occurring in three (3) out of six (6) districts in the enlistment of newly recruited teachers on the GES payroll moderate at DP 1, where the Assumption of Duty letter is obtained at the school level. The three (3) are Cape Coast, Ada West and Ayawaso Central. A high likelihood of the occurrence of corruption was however, recorded in Upper Denkyira East with weak likelihood scores recorded in Kassena-Nankana and Kassena-Nankana West.

Respondents indicate that the point of reporting to school to obtain a letter of Assumption of Duty is a key requirement to commence payroll enlistment processing at the D/MEO. According to the labour law, new employees are only due their first monthly salary when they work for at least 15 days in that month. The system for confirming that newly recruited teachers have assumed duty is manual, and controlled by the headteacher, with no checks and balances in place.

In effect, there is no verification of the Assumption of Duty letter (at the school level), once issued by the headteacher. As a result, once a relationship (negotiated or social) exists between the newly recruited teacher and the headteacher, even where the teacher has not reported early enough to meet the fifteen-day working rule to earn a salary for that month, there is a risk of the headteacher being influenced to take a deviated decision against the public interest.

The decision to issue a negotiated or predated, negotiated Assumption of Duty letter can lead to a corrupt outcome for the benefit of the headteacher and the newly recruited teacher. It was accorded a high likelihood score in Upper Denkyira East and moderate likelihood score in Cape Coast, Ada West, and Ayawaso Central in Table 2. Respondents in Kassena-Nankana and Kassena-Nankana West identified the same risk but with a lower rating. A key driver of the risks identified is the lack of checks and balances in the issuance of Assumption of Duty letters by headteachers.

### **District level - DP2 (IPPD processing)**

The IPPD Officer plays the most crucial role and has the highest level of corruption risk exposure along the payroll enlistment value chain. This is because, the Officer is responsible for initiating and directing the processing of all payroll enlistment applications at the D/MEO while coordinating the endorsement process at the REO level until payroll enlistment applications are finally submitted to the GES HQ at the national level. In addition, any queries emerging from the processing are directly referred to the IPPD Unit, which liaises with the affected teacher for a resolution and further transmission of outcomes to the GES HQ.

Given that IPPD officers typically must deal with many applications at a time, respondents in all districts envisioned the possibility of newly recruited teachers paying money to influence the timely processing of their applications to be able to receive their pay as soon as possible. This was more pronounced in the estimation of respondents in Ada West, Cape Coast and Kassena-Nankana West where high-risk likelihood scores were recorded as depicted in Table 3. Respondents within the remaining three (3) districts, while admitting the possibility of teachers influencing the IPPD or IPPD demanding cash for expedited processing, overall rated the likelihood as low, based on their experiences with the system.

Among the drivers of the high-risk likelihood were the limited recruitment time and its accompanying pressures on administrative work at the IPPD. It emerged from the study that, since the GES usually had one month for undertaking recruitment, mostly in the last quarter, the pressure and volume of work at the IPPD meant some significant

delay in processing, especially in relation to the expectations of teacher recruits.

Payroll enlistment applications are submitted individually by the newly recruited teachers and processed in batches. On average, a batch is sent to the REO every week, depending on the availability of transport. The decision to select a certain number of applications received for processing under a batch and forwarding to the REO depended on two factors: whether the IPPD Officer chooses one application as part of that batch and most importantly, the availability of transport (a moving car from the DEO to the REO). Both situations, given the desperation of teacher recruits, raised significant corruption risks, as some teachers could opt to pay for transport to ensure their applications are prioritised.

In Ada West for instance, the lack of regular transport to the REO in Accra delayed payroll processing, raising concerns about the possibility of teacher recruits opting to pay for an expedited transfer of their applications to the REO. Although the distance from Ada to Accra is about 144 kilometres, given a readily available office vehicle, the lack of fuel to make errands solely for payroll applications is a cost that often cannot be borne by the already underfunded DEO.

Similar cost barriers in transport were reported in Upper Denkyira East and Kassena-Nankana which are all remotely located from their REO, significantly adding to the corruption risk levels. Delayed processing at all levels is a key driver of the corruption risk.

In Cape Coast, even though the MEO is located within a 500-metre radius, there were still identified corruption risks (high likelihood) associated with the district level

processing, as evidenced in Table 3. This does not only show that delayed processing at all levels (district-national) is not caused by only transportation issues alone, but points to the fact that, once the system is beset with any form of delay, it breeds the risk of corruption, as applicants are encouraged to pay money to fast-track and remove these delays.

### **Regional level - DP3 (IPPD processing)**

As earlier indicated in the process flow for payroll enlistment, the REO is a transit point for payroll applications. At the REO, the IPPD Officer receives and processes the payroll enlistment application from the D/MEO for approval/endorsement by the RDE. After the approval/endorsement by the RDE, the payroll enlistment application is forwarded to the HR Department at GES HQ for national level processing and finalization.

In the opinion of respondents, since teachers had no direct contact with the actors at the REO, there is a very low corruption risk in all districts, except for the two (2) northern districts Kassena-Nankana and Kassena-Nankana West where a low likelihood score was reported. Follow-up interviews with some teachers in Kassena-Nankana and Kassena-Nankana West revealed the possibility that, all teachers who reported to duty in the same month may not receive their first salaries at the same time, even though they processed their application at the same time.

This lends some credence to the possibility of influencing the regional and national processes, either directly or indirectly to fast-track the processing of payroll enlistment applications.

### **National level - DP4 (CAGD processing)**

Ada West, Ayawaso Central, Upper Denkyira East and Cape Coast recorded a very weak likelihood of the occurrence of corruption in payroll processing at the national level. The reasons adduced were that, since there was no direct contact between teacher recruits and the GES HQ/CAGD staff responsible for the national level payroll processing, it was very difficult for bribery, which was the only identified type of corruption, to occur.

However, a weak likelihood of the occurrence of corruption was recorded in Kassena-Nankana and Kassena-Nankana West, even though respondents also cited the same reasons as the other districts. It emerged that, where there were queries on one's application at the national level by either the GES HQ or CAGD, the risk of affected persons paying money to the IPPD staff at the district level to facilitate an expedited resolution was possible, albeit low.

Evidently, apart from the school level where an administrative delay is not a driver of the corruption risk in securing the assumption duty letter, the relatively high-risk likelihood scores at the D/MEO and regional level, compared to the national level indicate that, the possibility of delays in the processing of payroll enlistment applications occur between the D/MEO and the RED.

Evidence of internal controls was found in Cape Coast and Ada West where strict timelines for clearing all payroll applications were issued to the IPPD and enforced by D/MDEs. However, as earlier indicated, in Ada West, even after completing the district-level IPPD processing, forwarding applications to the

regional level was further determined by the availability of resources to transport applications.

Another control mechanism was identified in Upper Denkyira East where the MDE personally operated an open-

door policy for any attempt at extortion to be reported by teacher recruits during their payroll enlistment application. The director took a keen interest in ensuring the integrity of that process at the D/MEO.



# PAYROLL VERIFICATION

## **Verification of existing staff at the D/MEO**

The study among others sought to ascertain the process and corruption risks in verifying existing personnel on the GES payroll. The process of verifying personnel or staff of the GES is known as validation.

### **What is validation?**

The GES currently operates a monthly employee payroll verification system known as validation. The validation system was introduced to curb the incidences of ghost names on the public payroll. The payment of public sector workers, including staff of GES, is centralized by the

CAGD, which also operates the monthly validation system. Validation aims to determine the number of staff present and actively working during the month to inform the CAGD's processing of the system.

Validation is digital and commences between the 18th and 22nd of each month with the receipt of a web-based link from the CAGD to validators who are required to complete the process within 48 hours. There are two (2) separate validation exercises: one at the D/MEO level, and one at each school.

### Who are the validators?

- a. District level: HR Officer and D/MDE
- b. School level: Headteacher and SISO

There are three (3) possible validation decisions:

- a. Validated - Where staff is present for the maximum duration or absent with permission. Here, the D/MDE or the SISO approves the validation decision of the HR Officer at the district level or the head teacher at the school level.
- b. Validated with issue - Where staff is absent on some days without permission. This comes with a comment from the validator explaining the reasons for the validation decision.
- c. Unknown name - Where the staff member listed on the payroll is unknown. This comes with a comment from the validator,

explaining the reason for the validation decision, for example an explanation of whether they have resigned, retired, been dismissed or have never been staffed at all. This is the category commonly referred to as “ghost names” in public sector payroll management.

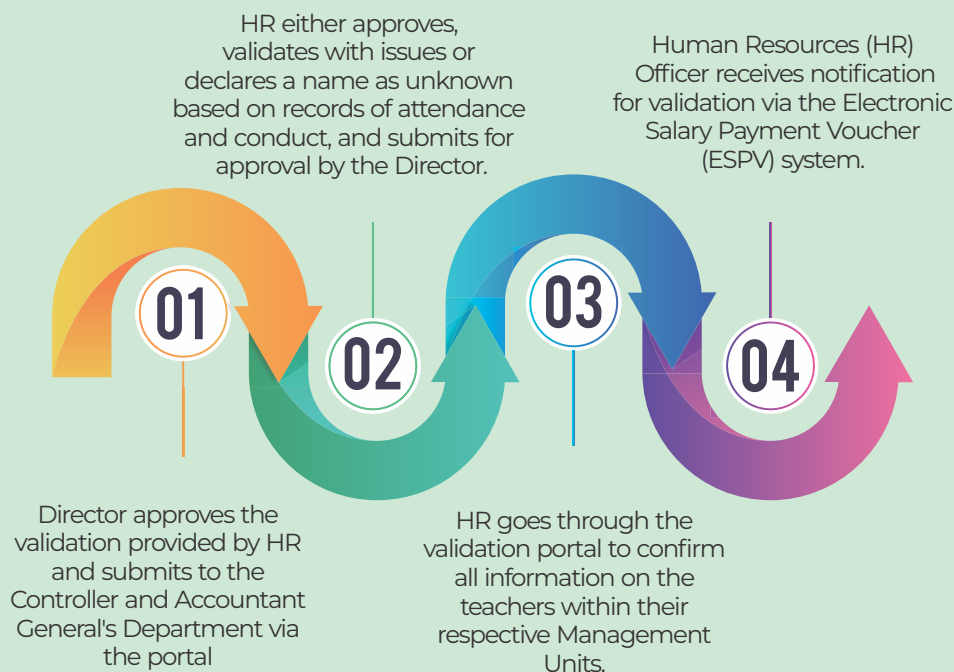
When a staff is listed as validated with an issue for three (3) successive months, they are likely to have their names removed from the payroll by the CAGD. Similarly, when one is listed as unknown, they are taken off the payroll through a centralized process that takes as long as three (3) months.

### Process mapping - D/MEO level payroll validation

#### HR Officer Validation

As depicted in Figure 2, at the D/MEO, the HR Officer receives a web link from CAGD to the validation portal between the 18th and 20th of each month from the CAGD.

**Figure 2: Payroll validation at D/MEO**



**Source:** Field study, 2023.



Upon receipt, the HR Officer reviews the attendance records for the month to establish the number of days staff reported to work, and makes accordingly issues a validation decision for

### **D/MDE approves and submits to CAGD**

After the HR Officer's validation decision, the D/MDE then confirms the validation decision or otherwise, after which the D/MDE submits to the CAGD via the portal. According to respondents, since the D/MDE works from the same physical office as all the validated staff, it is very easy to physically verify the presence of all validated staff and their output throughout the month. It is observed that both the HR Officer and the D/MDE are fully equipped with the information required to decide in the public's interest and without deviation.

### **Identification of DPs and key actors**

Two (2) DPs are identified in the process mapping at the district level.

D/MEO level:

- a. The HR Officer validates payroll using the staff attendance register.
- b. The D/MDE approves the validation decision and submits it to CAGD.

The two (2) key actors involved in the decision-making are the HR Officer and the D/MDE.

### **Likelihood of Corruption in payroll validation - D/MEO**

According to respondents, the checks, and balances at the D/MEO level provided by the direct involvement of the D/MDE in approving validation decisions of the HR Officer made the likelihood of corruption low. The study observes that at no point did the D/MDE refuse to approve the verification decision of the HR Officer. This is because, the staff attendance record book, which provides the factual basis for verification, is owned by the D/MDE. In addition, in instances where staff were absent, with or without permission, the two (2) foremost staff involved in such decisions, or ought to be aware, were the HR Officer and the D/MDE.

The ease of access by the D/MDE to all staff of the D/MEO provides significant checks and balances to the validation decision of the HR Officer. Within minutes, the existence of all staff could be physically verified by the D/MDE before approving and submitting to CAGD. There is therefore a very low likelihood of corruption observed by respondents in all D/MEOs sampled, as depicted in Table 4.

Table 4: Corruption risk likelihood score based on DPs - payroll validation at D/MEO

<b>Districts</b>	<b>DP 1</b>	<b>DP 2</b>
Ada West	1	1
Ayawaso Central	1	1
Cape Coast	1	1
Kassena-Nankana	1	1
Kassena-Nankana West	1	1
Upper Denkyira East	1	1

**Source:** Field study, 2023.

While there may be the possibility of collusion between the HR Officer and the D/MDE to successfully validate an absentee staff, in which case a deviated decision may be taken against the public's interest and for private gain, respondents rarely envisioned this to occur due to the perceived integrity of D/MDEs and their direct involvement in approving and submitting validation decisions to the CAGD. This consideration culminated in a risk likelihood score of 1, indicating a very low possibility of the occurrence of corruption across all DPs and generally, in the payroll verification process for D/MEO staff in all sampled D/MEOs.

#### **What is the major driver of the low risk?**

As explained, the major driver of the very low likelihood of the occurrence of corruption in payroll verification (validation) at the D/MEO is the direct involvement of the directors of education and the physical possibility of verifying all staff on duty before approving and submitting the validation decision of the HR Officer. Similarly, the HR Officer has the benefit of proximity to all staff since they all work in one building.

#### **School level payroll verification**

In all districts sampled, teachers at the school level constitute about 90 per cent of the payroll. An efficient district payroll verification system therefore depends largely on the processes and outcomes of the school level validation. To better understand the processes involved in the school-level payroll validation, it is important to appreciate the mandate of the SISO and the relationship between the SISO and the headteacher.

#### **SISO**

To facilitate effective coordination and supervision of education delivery in all districts, the GES has demarcated districts into geographical circuits. For example, in Ada West, there are five (5) circuits with an average of eight (8) schools per circuit. The SISO has supervisory responsibility for each circuit, with headteachers directly reporting to them. In addition, SISOs serve as the liaison between the school and the D/MEO.

#### **Headteacher**

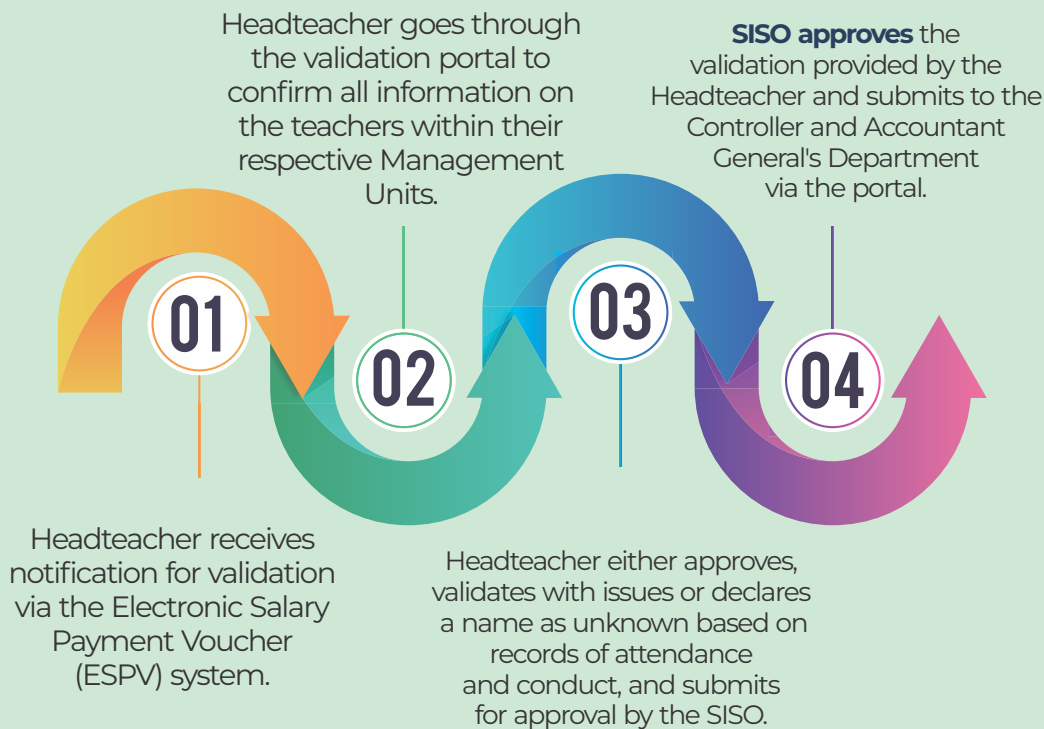
The headteacher is the direct supervisor of all teachers in the school. In the process of supervision, he/she takes data on teacher attendance daily and reports directly to the SISO on matters related to the running of the school regularly.

#### **Process mapping of school level payroll verification**

Headteacher validates using staff register Simultaneous to the D/MEO level, the headteacher also receives a validation web link. After receiving the link, the headteacher reviews the staff attendance register of the school to confirm the attendance of all teachers in the school. The outcome of the review informs the decision of the headteacher to either issue a 'validated' or 'validated with an issue' or 'unknown name' verdict, after which the decision is transmitted to the SISO via the web link, as depicted in Figure 3.

The SISO after receiving the validation decision from the head teacher either confirms data accuracy by contacting the head teacher via phone (where necessary) or proceeds to submit to CAGD.

**Figure 3: School level payroll verification process**



**Source:** Field study, 2023.

It was observed that SISOs were unable to visit schools under their supervision to physically confirm teacher availability each month, before submitting validation outcomes to the CAGD. This is because the whole verification exercise is designed to last 48 hours. Immediately after 48 hours, the link expires, making it impossible to submit any verification decision.

### DPs and key actors

Like the district level validation, two (2) DPs and key actors are identified in the payroll verification process at the school level. They are as follows:

- a. DP1: The Headteacher verifies the staff from the staff attendance register.
- b. DP2: SISO approves the verification outcome and submits it to CAGD.

At DP1 (school level), the headteacher can either make a deviated decision against the public interest or for private gain. If the headteacher verifies (without query) a teacher who is not at their post or an absentee, they pursue a private gain to the detriment of the public interest. However, where attendance is strictly recorded by the headteacher, the public interest is served.

In all districts, respondents pointed to the main risk emerging at the headteacher's validation of teachers at the school level either with or without possible collusion with the SISO. According to respondents, this could happen for example through head teachers permitting absentee teachers to have others write their names in the attendance register.

The school attendance register is kept and validated daily by the head teacher. This limits the only possibility of a compromise with the head teacher. If absentee teachers are marked present in the attendance register, there is a basis for a headmaster to verify them successfully and recommend them to the SISO for approval and submission to CAGD for the payment of their monthly salary.

A similar possibility existed at DP2, where respondents appreciate a similar very high likelihood of the SISO making a deviated decision against the public interest by conniving with the head teacher to approve undeserving absentee teachers who may have been validated successfully by the headmaster. Both headmaster and SISO shared a common risk level because,

without one, a successful deviation in decision-making was not possible.

### Likelihood of Corruption in payroll verification at the school level

A Risk Likelihood Score of five (5), denoting a very strong likelihood of the occurrence of corruption in payroll verification at the school level was recorded in every district except for Ayawaso Central which scored one (1) indicating a very weak likelihood. The average risk scores were the same for both DP 1 and 2. Ayawaso West is the smallest of the sampled districts, with the lowest number of schools and is the most developed in terms of transport network and infrastructure, making it easy for SISOs to visit all schools in two days.

**Table 5: Risk Likelihood Score for school level payroll verification**

Districts	DP 1	DP 2
Ada West	5	5
Ayawaso Central	1	1
Cape Coast	5	5
Kassena-Nankana	5	5
Kassena-Nankana West	5	5
Upper Denkyira East	5	5

**Source:** Field study, 2023.

## What are the drivers?

### Ghost names

The delay in removing the names of teachers who have vacated their posts, retired, or are deceased from the payroll is a major driver of the high corruption risk.

These names sometimes continue to appear even after being declared by the headteachers and confirmed by SISOs. On average, when one resigns, it takes about three (3) months to expunge their name from the public sector payroll. During this period, the decision to verify the resigned

teacher for salary or report as an unknown teacher with a relevant explanation on the payroll verification portal rests on the head teacher.

According to respondents, the school head teacher, SISO, HR Officer or D/MDE have no mandate to remove 'ghost names' from the payroll. All the system requires them to do is prompt the CAGD during the monthly validation. The delay in removing exited staff from the GES payroll by the CAGD at the national level, even after the relevant 'unknown name' validation outcome with an explanation on the validation portal, can only be addressed by the CAGD. There is a strong perception that the CAGD only samples validation outcomes from a few management units<sup>36</sup> for its review, as no proper verification of validation complaints is done.

### **Economic drivers**

Teachers' salaries are one of the lowest in the public sector. The urge to take on additional jobs and make more money takes teachers out of the classroom. By 2019, teacher absenteeism in public basic schools stood at nine (9) per cent.<sup>37</sup> In rural areas like Upper Denkyira East, and Kassena-Nankana Municipal and West, absentee teachers are usually driven by the time they spend on their farms. To facilitate their absenteeism, but also remain on the payroll, teachers may try to collude with the headteachers who are responsible for recording their attendance.

### **Distance Education programmes and teacher Absenteeism**

The advent of many tertiary-level distance programmes where lectures are held on weekends at regional capitals contributes to teacher absenteeism, a driver of the risk of payroll validation corruption at the school level. For such distance programmes which are usually patronized by teachers to upgrade their skills, some teachers, depending on their location, leave school on Friday morning and travel to the regional capital for a weekend class, after which the journey back is made on Monday due to transport challenges and the distance from some communities to the regional capital. For example, the distance from Upper Denkyira East to the Central Regional Capital-Cape Coast is over 150 kilometres. Depending on the remoteness of the community where the teacher resides, the journey could take up to five (5) hours.

### **Lack of checks and balances**

The lack of controls is another facilitator of school level corruption risk in the absence of checks and balances in the payroll validation decisions of head teachers. This is because, since the validation process lasts only 48 hours, it is practically difficult for SISOs to visit all schools under their jurisdiction and confirm teachers on duty before approving. For SISOs handling an average of six (6) schools, while it may not be impossible to visit all schools in 48 hours, the lack of a dedicated vehicle for SISOs and adequate fuel for running D/MEOs remains a major impediment.

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36. There are two categories of management units at the district level: the school and the DEO/MEO.

37. Teacher Absenteeism Drops To 9% — Minister (modernghana.com)

# COMPARING CORRUPTION RISKS ACROSS DISTRICTS

A comparative analysis of the corruption risk in payroll management in the districts sampled for the study points to a high level of corruption risk in processing payroll enlistment applications at the D/MEO-IPPD level in Cape Coast, Kassena-Nankana West and Ada West, with similarly high level of corruption risks identified in Upper Denkyira East at the point of issuing assumption of duty letters to newly recruited teachers. The remaining districts recorded low to very low likelihood along the payroll process.

On the verification of existing staff, while low corruption risks were identified in all the districts at the D/MEO level, high corruption risks were identified in all the districts at the school level, apart from Ayawaso Central. The similarities in risk levels are obviously due to the homogeneity of the systems and processes for payroll management.

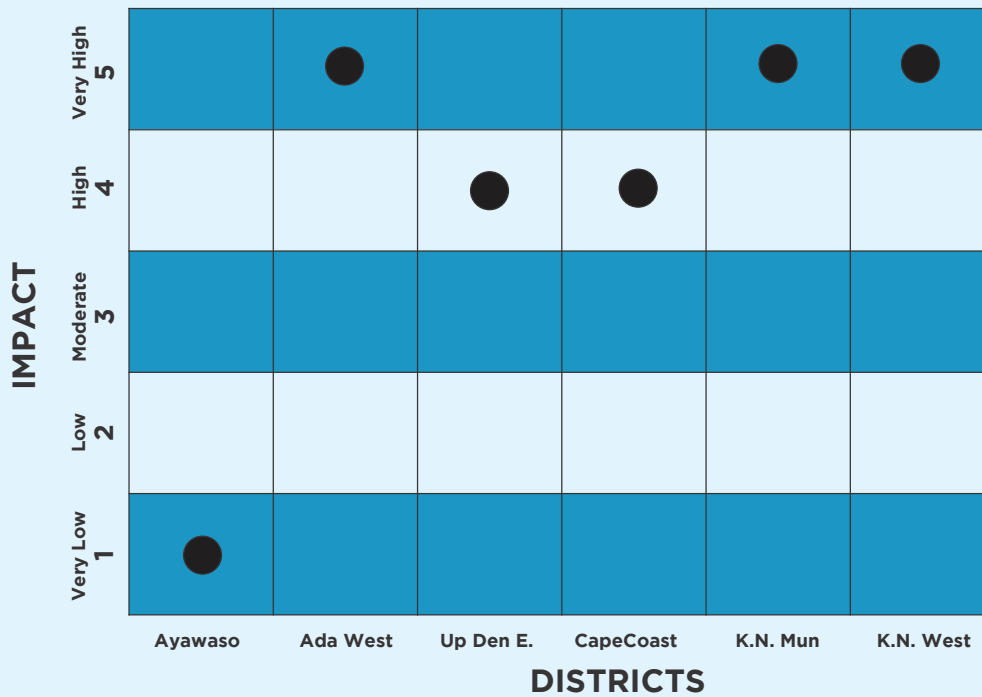
Except for Ayawaso Central, across districts, the hotspots are at the school level verification and D/MEO processing of new payroll enlistment applications.

## **Impact of payroll management corruption on access to quality basic education by vulnerable children**

The identified corruption risks in payroll management at both levels of enrolment and verification were perceived by respondents to have a likely impact on the quality of education, especially the education service delivered to persons at risk of discrimination such as girls, disabled children, children living in poverty and children living in rural areas, as presented in Figure 4.

Except for Ayawaso Central where respondents based on a very low likelihood of the occurrence of corruption in payroll validation, submitted that there could not be any significant impact on access to quality basic education by the vulnerable, especially poor children, girls and the disabled, respondents from all other districts submitted high (Upper Denkyira East, Cape Coast) and very high (Ada West, Kassena-Nankana and Kassena-Nankana West) impact scores.

**Figure 4: Risk impact score for payroll management**



*Source: Field study, 2023.*

### Child labour

In Kassena-Nankana, Upper Denkyira East and Ada West, it was observed that absentee teachers affected the ability of both boys and girls to stay in school, thereby exposing them to the dangers of child labour. This is because, even in the presence of teachers, some parents and guardians used their children on farms during some schooling days, affecting their full school attendance and learning. The absence of teachers in the classroom, when incentivized by the payment of undeserved salaries even worsens the exposure of children in these rural communities to child and forced labour.

When teachers are not present in school, it encourages children to skip school and engage in work either of their own volition or with the facilitation of their parents. This

includes petty trading, working in mining sites, and on farms during school hours. The Kassena-Nankana and Kassena-Nankana West districts are mining hubs in northern Ghana where small-scale and illegal mining are prevalent. The use of children as cheap labour at illegal mining sites in Ghana is well documented.<sup>38</sup> One of the reasons is the lack of educational opportunity opportunities, including the lack of teachers.

### Dropouts

In urban municipalities like Cape Coast where about 60 per cent of primary schools are private, teacher absenteeism, ghost teachers or regular absentee teachers motivated by the payment of undeserved salaries may likely have an even stronger potential of denying poor

38. <https://www.hrw.org/report/2015/06/10/precious-metal-cheap-labor/child-labor-and-corporate-responsibility-ghanas>

urban children education. This is because, since basic education is dominated by fee-paying private schools, the poorest are those who patronise public schools. Without regular teachers, given the poverty of the urban and rural poor, one cannot switch to a private school without facing financial access barriers, exposing children to the possibility of dropping out of school. The dimension of impact is not different for disabled children. The situation was not different in rural districts and is likely to affect girls even more, as they have a lower rate of staying in schools than boys.

### Limited resources for schools

About 98 per cent of the GES budget goes into salaries.<sup>39</sup> The ability to invest in supervision, capacity building, and even more teachers, depends on the efficiency of expenditure. An inefficient payroll with ghost names, and salary-earning absentee teachers, reduces the ability of the GES to recruit more and invest more in teaching and learning resources, teacher supervision and capacity building. Recognizing that special education, under which education service to disabled children is funded, receives less than 1 per cent of the education budget, further constrictions in the budget, arising out of an inefficient payroll will negatively impact the ability of the GES to hire more teachers, and procure teaching and learning resources for educating the disabled.<sup>40</sup>

### Learning outcomes

Time-On-Task is the amount of time teachers spend in facilitating active teaching and learning in a particular week when school is in session. The presence

and output of the teacher are central to learning. A system that incentivises teacher absenteeism with salaries reduces the Time-On-Task of teachers in the classroom. This translates into reduced instructional hours, and ineffective teaching, culminating in poor learning outcomes. The United Nations Children's Fund identifies teacher absenteeism as having a major negative impact on the quality of learning and learning outcomes.<sup>41</sup>

## MITIGATION STRATEGIES

### Payroll management

1. The GES and the Controller and Accountant General's Department (CAGD) should fully decentralize the payroll management system to ensure validation and enlistments begin and end at the district level. This will ensure the district authorities have the authority to expunge existing/non-existing names from the payroll immediately after validation therefore reducing the turnaround time for processing payroll applications for newly recruited teachers and removing names of non-existing teachers from the payroll.
2. The GES should resource monthly supervision by SISOs of staff in schools, including by providing adequate transport to facilitate the regular movement of officers to schools. This will enable them to verify a substantial number of schools (through unannounced inspections) as part of the monthly teacher validation and confirm Assumption of Duty letters before they are processed.

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39. GES Presentation to Parliament on 2024 budget estimates

40. Africa Education Watch (2023). Analysis of the 2023 Education Budget. <https://africaeducationwatch.org/publication/analysis-of-2023-education-budget>

41. United Nations Children's Fund (2021) Time to Teach Teacher attendance and time on task. Ghana.



3. SMS/PTAs should be involved in the validation process since their physical presence at the school/community provides an immediate layer of accountability to supplement the proposed enhanced role of the SISOs. The SMCs and PTAs can provide direct checks and balances by undertaking a weekly verification of school attendance records, copies of which can be sent to SISOs through mobile phone technology at the end of every week. In addition, textbook tracking activities by CSOs should be supported by the GES.
4. The GES should explore the possibility of installing Automated Attendance Record Systems in schools and at the Education Offices to document

staff attendance data digitally, without human interference. The data should be stored in a central server only accessible to the Directors of Education and should be used in verifying validation decisions at the school and district levels.

5. Directors of Education must be encouraged by the GES HQ to operate open door policies to receive possible complaints of corruption in the processing of payroll.

6. Details of the key tasks and processes to be followed in achieving the recommendations are presented in Table 6.

**Table 6: Mitigation strategy against payroll verification**

Mitigation strategy	DP	Steps	Indicators	Responsible Person
Mandate district validators to remove ghost names	DP1, DP2 at both school and D/MEO level.	Hold meetings with GES and CAGD leadership to discuss the devolution of the mandate to remove ghost names.  Follow up on commitments made at the meeting.	Commitments to devolve the removal of ghost names secured in meetings.  Amendment of the payroll system to empower district and school validators to remove .	GES HQ/GII/CAGD

Mitigation strategy	DP	Steps	Indicators	Responsible Person
Provide transport to SISOs to undertake monthly validation visits to schools.	DP2 at school level.	<p>Hold a meeting with GES leadership to discuss monthly school validation transport budget allocation to SISOs.</p> <p>Advocate timely release of D/MEO administrative grants by CAGD to D/MEOs</p> <p>Meet GES leadership to make monthly validation visits of SISOs a KPI</p>	<p>Provide travel budget for SISOs' monthly school validation.</p> <p>Timely disbursement of allocated budget for SISO validation visits to schools.</p> <p>Monthly validation visits incorporated into SISOs work schedule and made a KPI</p>	GES HQ/GII/CAGD
Install an automated staff attendance record system	DP 1 at both school and D/MEO level.	<p>Hold meetings with GES &amp; CAGD leadership on automating staff attendance.</p> <p>Follow up on commitments.</p>	Commitment to automate attendance secured from GES.	GES HQ/GII
Involve SMC/PTAs in the validation	DP 1 at the school level	Hold a meeting with GES and CAGD leadership to review validation protocols to include the SMC/PTA Chair	Validation protocol reviewed to include SMC/PTA Chair	GII/GES HQ/CAGD

**Source:** Field study, 2023.

# STORES MANAGEMENT

Stores management is an important aspect of education management at the district level and school level. The GES stores management system is responsible for receiving and dispensing key educational items to schools and education offices to facilitate management, supervision, teaching, and learning. As indicated in the literature review, procurement is heavily centralised, leaving the stores department to mainly receive, manage and deploy already procured items from the GES HQ, other centralized government agencies, Non-Governmental Organisations (NGOs), and the private sector to schools. Among the major items kept in the stores department are:

- a. Stationery
- b. Textbooks
- c. Dictionaries
- d. Storybooks
- e. Teachers' lesson notes
- f. Attendance registers
- g. Uniforms
- h. Chalks
- i. Markers
- j. Tablets
- k. Personal Protective Equipment (during COVID-19)
- l. Furniture – desks for learners and tables and chairs for teachers.

The Supply and Logistics Officer (SLO) is responsible for managing the GES district stores, guided by the following guidelines:

- a. Keep records of all items received into and distributed from stores.
- b. Only the storekeeper always holds the store keys.
- c. No one is allowed entry into the store without the Storekeeper.

The guidelines are implemented using the following administrative procedures and systems:

- a. Store Receipt Advice - A template for recording incoming items.
- b. Store Issue Voucher - A template for distributing items to schools.
- c. Requisition Book - A template for making requests for store items.
- d. Ledger Book - Contains records of different stock items in the store.
- e. Distribution List - Contains proposed quantities of items to be distributed to schools.

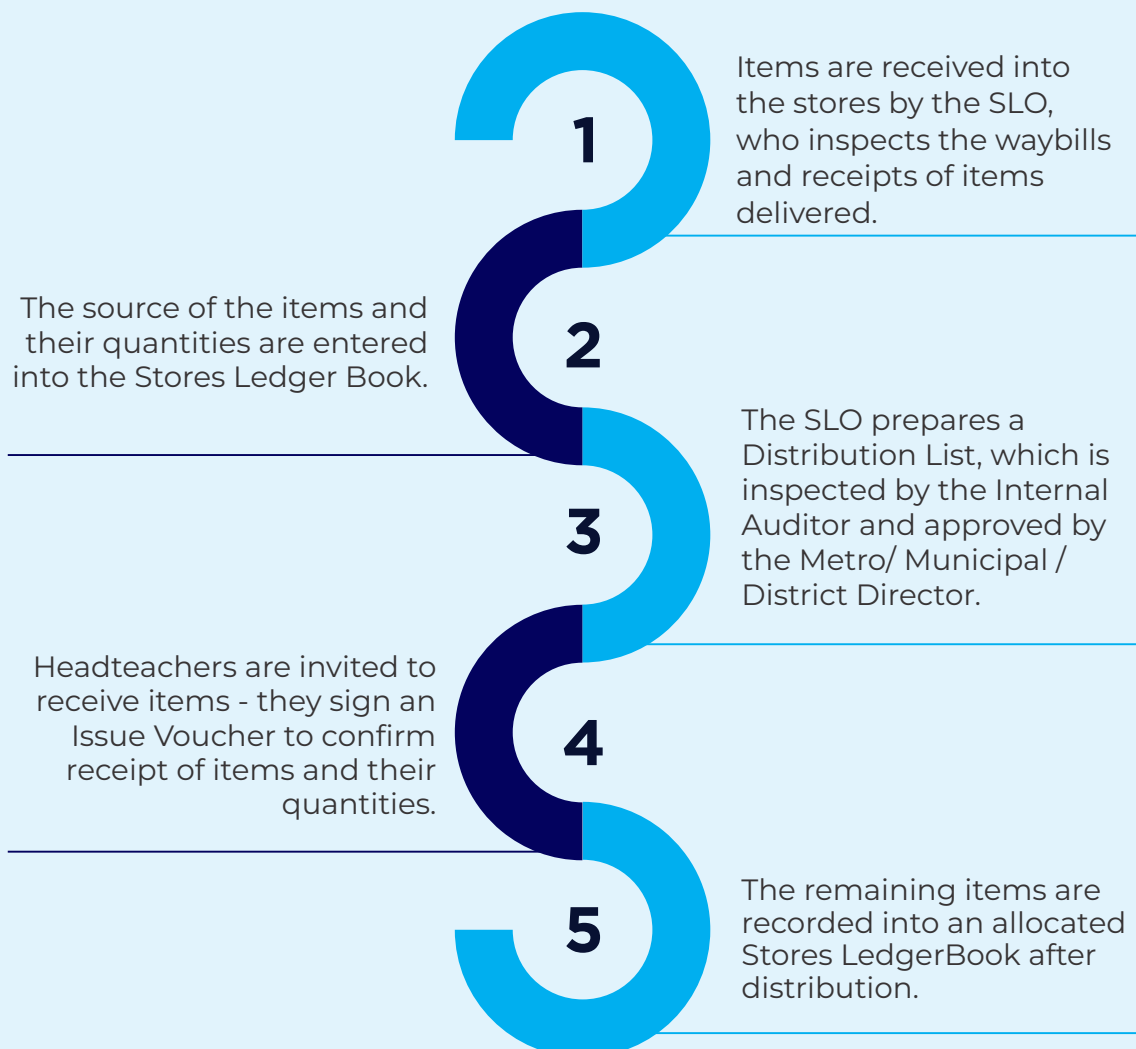
## PROCESS MAPPING

### D/MEO

Items supplied to the D/MEO are directly received by the SLO. The SLO inspects the waybills and issues the Store Receipt Advice signed by the Internal Auditor, D/MDE and the SLO and copies are handed to the supplier.

The items and descriptions are entered into the Stores Ledger Book and kept at the stores by the storekeeper. Except for stationery for use by the office, all items received are usually meant for further distribution to schools.

**Figure 5: Store management process at D/MEO**



**Source:** Field study, 2023.

Ahead of distribution to schools, a Stores Issue Voucher is prepared, attached to a Distribution List to schools, and submitted by the SLO to the D/MDE for approval and dispatch, after a review by the Internal Auditor. After approval, head teachers are called to pick up their supplies from the storekeeper at the D/MEO, during which head teachers inspect and sign a Stores' Ledger Book to confirm the quantities and description of items being received. The storekeeper hands over formally to the head teacher in line with the approved Distribution List.

### Identification of DPs and key actors

The following actors are responsible for managing the stores at the D/MEO.

- a. The D/MDE
- b. The SLO
- c. The Internal Auditor
- d. The Storekeeper

Per the process flow outlined, five (5) DPs are identified:

- a. SLO, Internal Auditor and D/MDE inspect, receive, and issue receipts for items.
- b. SLO prepares distribution lists for schools.
- c. Internal Auditor reviews stock and advises.
- d. D/MDE approves distribution list.
- e. Storekeeper presents items to headteachers

Table 7 therefore outlines the respective DPs and their key actors, commencing from the receipt of items in the stores to the presentation of items to schools.

**Table 7: DPs and actors - Stores Management - D/MEO**

<b>DPs</b>	<b>Actors involved</b>
DP1: Inspection and receipt of items	SLO/Internal Auditor/ D/MED
DP2: Preparation of Distribution List to schools	SLO
DP3: Review of Distribution List	Internal Auditor
DP4: Approval of Distribution List	D/MDE
DP5: Presentation of items to Headteachers	Storekeeper

**Source:** Field study, 2023.

## Identifying corruption risks in the system's DPs

The following common gaps and related corruption risks were identified with the stores management process of the D/MEO:

### DP1: Inspection and receipt of items

There is the risk of error or fraudulent misstatement upon receipt and dispatch. Most of the items received at the stores are in bulk, due to the high number of schools/students in the districts on whose behalf the items are supplied. As a result, items are counted in packets instead of units. For example, respondents in Ada West posited that, in some instances, school uniforms are not counted in units by storekeepers, as they arrive in sacks and cannot easily be counted in real-time. The risk is, even if the envisioned number of items are contained in the packs since they were not enumerated in units, there is the likelihood that a Store Unit would underreport the actual content of the

packs after admittance into stores. When underreporting is done, there is the possibility of diverting the undeclared quantity for personal gain.

Recordkeeping at the Store Unit is manual and paper-based, with all documents held at the Unit. This impedes transparency as only staff of the Unit can have ready access to data. There is also the possibility of items being received without proper or any documentation, especially donations from NGOs or charitable suppliers who may not require formal receipts.

As presented in Table 8, both identified risks centred on DP 1 where items are admitted into the stores and documented. The key actors associated with these risks are the Storekeeper who is responsible for the physical security of items in the store, and the SLO who handles inventory documentation upon receipt of items in the store.

**Table 8: DP analysis of corruption risks for stores management at D/MEO**

Districts	DP 1	DP 2	DP 3	DP 4	DP5
Ada West	3	1	1	2	1
Ayawaso Central	3	1	1	1	1
Cape Coast	3	1	1	1	1
Kassena-Nankana	1	1	1	1	1
Kassena-Nankana West	1	1	1	1	1
Upper Denkyira East	3	1	1	1	1

**Source:** Field study, 2023.

DP 1: Table 8 indicates a moderate likelihood of corruption risk at DP 1 in Ayawaso Central, Ada West, Upper Denkyira East and Cape Coast, with the two (2) northern sector districts, Kassena-Nankana and Kassena-Nankana West recording a very low likelihood of the occurrence of corruption at the point of recording incoming store items at the D/MEO.

In all districts, poor record keeping was common. According to respondents, when records were poorly kept, the possibility of misplacing vouchers or non-recording of store items received, arose, affecting accountability, and raising a corruption risk for possible diversion of items without records. Specifically, in Ayawaso Central, there was considerable concern about poor recordkeeping and the lack of a disciplinary code for stores management breaches. This made it difficult to sanction stores staff for gaps for negligence in the delivery of their work, affecting the quality of supervision. The possibility of collusion between storekeepers and head teachers to divert some items meant for their schools was identified as a possibility by respondents in Ada West, albeit low, since it never occurred in the past.

Respondents in Kassena-Nankana and Kassena-Nankana West attributed the very low likelihood to the integrity of the D/MEO and the stores managers. According to them, while manual record-keeping had issues with information storage and retrieval, the possibility of a corruption risk was still low since no act of corruption in stores was ever recorded in the past due to the integrity of the staff.

DP2: Items received in the stores are meant for immediate distribution to schools. In principle, according to respondents, the store is only a transit point, except for items that arrive during vacations, which are kept until schools reopen, or surplus items remaining after distribution, which is rare. Immediately after items arrive, the SLO officer prepares a distribution list for approval by the D/MDE. The preparation of the list is informed by the distributing note that accompanies the items and requires no exercise of discretion; it is an administrative function. A very low corruption risk is associated with this process since the possibility of a deviated decision is diluted by the two oversight processes: the review by the internal auditor and the approval of the D/MDE. All districts therefore scored a very low risk for this DP.

DP3: The internal auditor's review of the distribution list before approval by the D/MDE is an accountability mechanism overall, respondents across districts agreed had no corruption risk, especially since the decision of the internal auditor will be doublechecked by the D/MDE in line with the advice which accompanied the items from the regional or national level. However, since the risk likelihood scale has no space for no corruption risk, respondents settled for very low.

DP4: Related to DP3 is DP4, where the D/MDE approves or rejects the distribution list. It is observed from the study that, all actions directly related to DPs of the D/MDE came with very low corruption risks because of the level of integrity associated with their office and conduct.

The D/MDE's approval of distribution lists to pave the way for the distribution of items to schools is no exception. Again, this is an accountability mechanism for the work of the stores department. Ada West is the only district that scored a low likelihood of corruption occurring at this DP. In the opinion of some respondents, there could be the possibility of the D/MDEs not properly reviewing the distribution list before approval. This is due to the high number of schools and the busy schedule of the D/MDEs.

DP5: After approval by the D/MDE, the stores manager writes to school heads to pick up their supplies, as approved. School heads visit the office, inspect the approved distribution list, and sign the vouchers containing the exact description and quantity of items approved for their school. A copy of the voucher is kept by both the stores manager and the headteacher for auditing and accountability purposes. Since the interaction between the headteacher and the store manager is an outcome of a process involving checks and balances with documented evidence, it is difficult for a deviated decision to occur, as both parties are aware of the approved quantities and descriptions to be distributed. It is for this reason that a very low risk is recorded overall.

### **Major corruption risk drivers**

Among the major drivers of the low corruption risk is the paper-based record-keeping regime which has proven over time to be ineffective when it comes to information retrieval for auditing or monitoring purposes. There is no digital recordkeeping system in the D/MEOs sampled for the study.

Secondly, the presence of private schools that use the same textbooks used by public basic schools provides a potential market for selling textbooks and other teaching and learning resources when diverted. Unlike public schools that are expected to receive free supplies of textbooks from the GES HQ, private schools buy them.

Weak oversight on recordkeeping and irregular internal and external audits of stores was identified among the drivers. This was because audits were usually annual and inadequate. Ideally, quarterly internal, and annual external auditing of stores should be the institutional culture. Finally, the lack of a documented administrative manual that provides documentation of the process and sanctions for stores management is a fuel for possible corruption. In Ayawaso Central, respondents intimated that, since there was no manual providing clear guidelines and sanctions, imposing internal administrative sanctions for negligence or non-compliance to stores management principles is challenging.

### **Processes mapping - School level**

At the school level, the management of stores is handled by the head teacher. After transporting the teaching and learning resources dispatched from the D/MEO, the headteacher records the quantities and descriptions in the school's Inventory Book. However, unlike at the D/MEO level where the D/MDE and internal auditors countersign to confirm the quantities and descriptions of items upon receipt, no staff at the school level countersigns or reviews before admitting the same into the stores.



Rather, the head teacher informs the SMC/PTA through its chairperson or any of its assigned executives of the receipt of items.

After admitting the items into the store of the school, a Distribution List is prepared by the headteacher for immediate distribution of the items, which are usually teaching and learning resources to the teacher either for their direct use (in the case of items like chalk, class attendance register, whiteboard markers, crayons, manila cards), or for onward distribution to the pupils (in the case of textbooks, school uniforms, etc.)

Depending on the teaching and learning resources issued to the teacher, they may either be kept in the classroom's cupboard or taken home. For instance, while

uniforms, exercise books, and textbooks are taken home by pupils, supplementary reading materials, class registers, chalk, and markers, are kept in the classroom. However, at the end of the term, reusable teaching and learning materials, including textbooks, are returned by teachers, and recorded in the school's Stores Ledger Book.

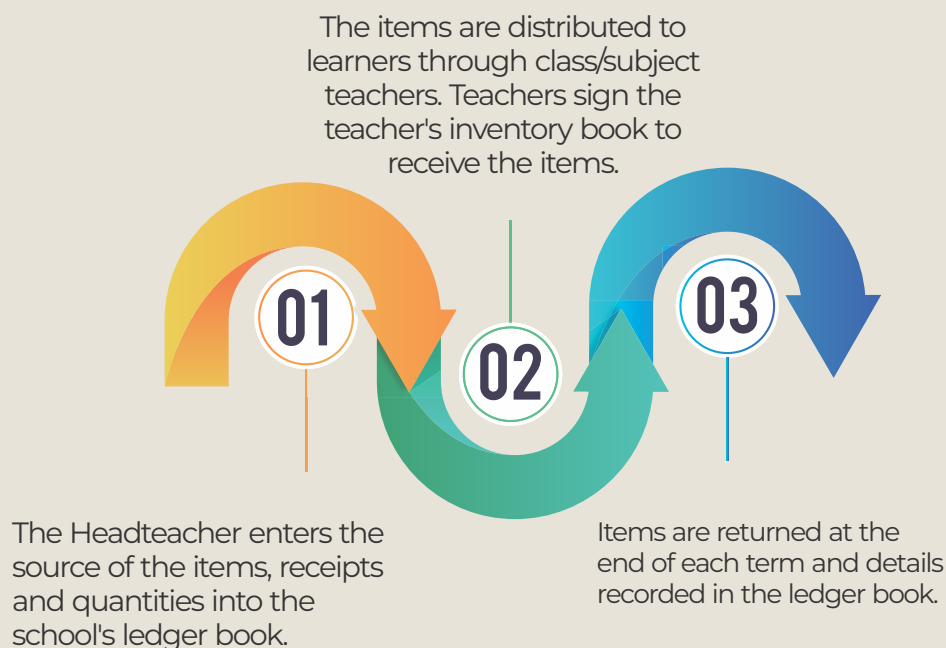
### Identification of decision points and key actors

The following actors are responsible for managing the stores at the school level

- a. The headteacher
- b. The teachers

Per the process flow outlined, three (3) DPs are identified, as presented in Figure 6.

**Figure 6: Process flow at school level stores management**



**Source:** Field study, 2023.

The three-stage process starts and ends with the head teacher, with the class teachers or teachers playing an intermediary role. It is worth mentioning that, unlike the D/MEO stores, the schools' stores are not designed for inventory. Effectively, the schools' stores are transit points for receiving items from the district level and distributing them to teachers/learners. Therefore, immediately after items arrived, they were dispatched. In rare instances, items are stored and recorded in the store's ledger until needed. An example was during the coronavirus

pandemic where Personal Protective Equipment were sometimes distributed to schools ahead of reopening.

Three (3) DPs are identified; first, when items are recorded into the inventory books, second, when items are distributed to pupils and finally, when items are returned to the store at the end of the term (in the case of reusable ones). The DPs are presented in Table 9.

**Table 9: DPs and Actors – school-level store management process**

DPs	Actors involved
DP1: Headteacher shows items to SMC/PTA and records items in the inventory books.	Headteacher
DP2: Headmaster prepares Distribution List and distributes it to teachers for onward distribution to pupils/use in class.	Teachers
DP3: Reusable items are deposited in the store and recorded in the stores ledger by the headteacher for each term.	Headteacher

**Source:** Field study, 2023.

## Likelihood of corruption occurring in stores management at the school level

### Diversion of textbooks

An analysis of the likelihood of corruption occurring in stores management at the school level, compared to the D/MEO level indicates only one significant likelihood of corruption occurring at DP 1 in Table 10. According to respondents, the lack of effective institutionalised checks and balances on the head teacher over items received and distributed to schools opens the risk likelihood for diverting some teaching and learning resources after recording their receipts.

While textbook theft or diversion is reportedly not uncommon in Ghana's basic education system,<sup>42</sup> the submissions of respondents were not based on any specific case of the diversion recorded in their districts. However, across all districts, there was consensus that the likelihood of diversion of teaching and learning resources by head teachers posed a significant risk within the stores management chain, as depicted in Table 10.

More specifically, the point of concern of respondents was at DP 1 when items are into the school's stores and recorded.

42. For example, see "Man fined for stealing textbooks" (modernghana.com)

While procedurally, the SMC/PTA is required notice of the receipt of items, their supervisory role was not necessarily to audit documents, reason there is no administrative function to perform by way of countersigning the inventory books.

In addition, whatever information head teachers gave to their SMC/PTAs by way of quantities was unilateral, without the benefit of cross-checking from the M/DEO.

**Table 10: Risk Likelihood Score for school level store management**

Districts	DP 1	DP 2	DP 3
Ada West	4	1	1
Ayawaso Central	4	1	1
Cape Coast	3	1	1
Kassena-Nankana	4	1	1
Kassena-Nankana West	4	1	1
Upper Denkyira East	4	1	1

**Source:** Field study, 2023.

Among the key drivers, like the D/MEO, is a vibrant private sector demand for free public-school textbooks. This is because about a quarter of basic school pupils attend private schools.<sup>43</sup> Even though private schools are mainly found in urban districts, according to the United States Agency for International Development, even in rural Ghana, there is an emergence of a rapidly growing low-cost private basic school enterprise due to the poor resourcing of public ones.<sup>44</sup> In such schools, after the payment of school fees, which includes teaching and learning resources, the school managers are responsible for supplying all teaching and learning resources for use by pupils; and this includes the same textbooks procured by the state for use in public schools. Cheaper-priced ones, including those from public basic schools, are therefore attractive.

In addition, a culture of poor record keeping and weak monitoring of textbooks and other teaching and learning resources after deploying to the schools are key drivers. It was therefore evident that, even though the SISO visited schools at least once every academic term, the monitoring of teaching and learning resources deployed to schools was not part of their priorities.

### **Impact of corruption in stores management on access to quality basic education by vulnerable children**

The identified corruption risks are observed to have a likely impact on the quality of education, especially the education service delivered to vulnerable children such as girls, the disabled, children living in poverty and children living in rural areas.

43. Ministry of Education (2022), EMIS Data for 2020/21 academic year

44. [https://pdf.usaid.gov/pdf\\_docs/PA00Z3C8.pdf](https://pdf.usaid.gov/pdf_docs/PA00Z3C8.pdf)

**High level of exclusion of the poor, especially girls.**

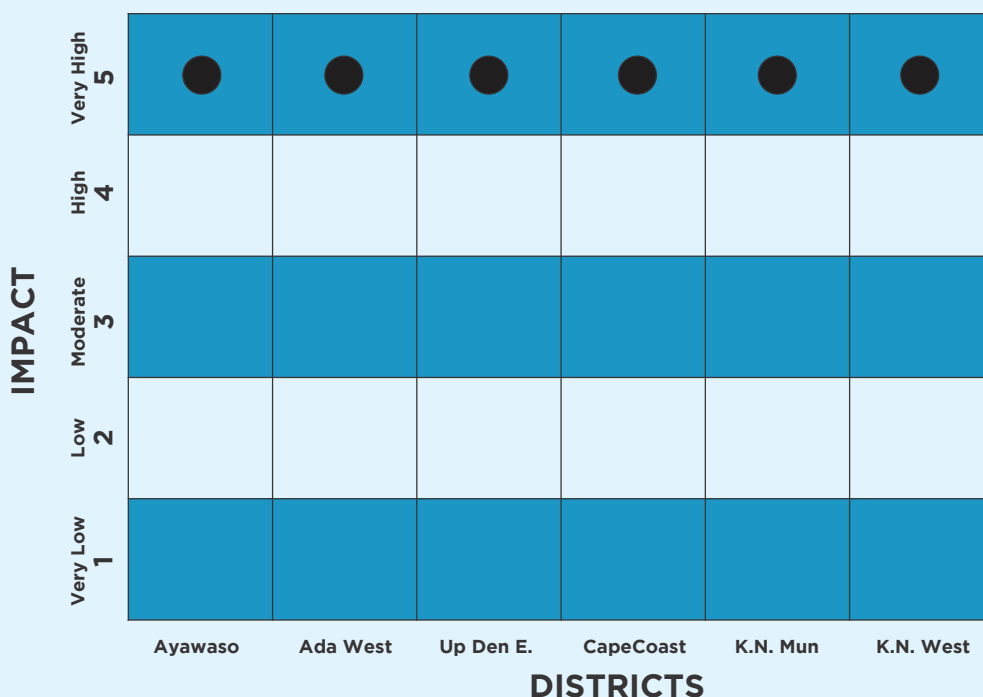
Many items managed in stores play a critical role in access to education, for example, school desks. Gaps in the management and supply of desks, resulting from stores irregularities are likely to limit the availability of desks<sup>45</sup> in schools, causing dropouts or exclusion through the denial of admission due to the lack of desks. For a country where up to 80 per cent of children in the deprived Northern regions have no access to desks, and 40 per cent nationally,<sup>46</sup> stores irregularities that could directly affect desks supplied to schools will force many children to stay at home.

In a study of deprivation and learning outcomes in deprived districts, the lack of desks was a major reason parents took

their children to the farm rather than school.<sup>47</sup> Where the opportunities for supplying basic education are constricted, girls are more likely to be sacrificed for boys, especially in rural districts like Kassena-Nankana, Kassena-Nankana West and Upper Denkyira East. The implications of the envisioned impact of stores mismanagement on access to education by disabled children are even direr since they often require extra materials and resources to access quality education.

Respondents' strong opinions on the likely impact of corruption risks on access to, and the quality of education by socially and economically disadvantaged learners, including rural, poor, disabled boys, and girls, are depicted in Figure 7.

**Figure 7: Risk impact score for stores management on equitable access to basic education by vulnerable children.**



**Source:** Field study, 2023.

45. <https://www.gbcghanaonline.com/news/education/suhum-abessim-basic-school/2023/>

46. Ministry of Education (2022). EMIS Data for 2020/21 academic year.

47. Africa Education Watch (2021). A Study Into The Extent Of Deprivation In Basic Schools In Deprived Areas And Its Impact On Learning Outcomes: P 10. <https://africaeducationwatch.org/publication/study-into-the-extent-of-deprivation-in-basic-schools>

## Learning outcomes

The availability of teaching and learning resources, including textbooks, chalk and exercise books is critical to the effective delivery of teaching services by teachers, and to the learning experience of pupils. Gaps in the management of teaching and learning resources, manifesting in supply deficits to the classroom eventually affect the quality of teaching and learning outcomes in schools. This impact is much more exacerbated when beneficiaries are poor rural children from households that are unable to afford the higher cost of teaching and learning materials. When textbooks are not available, parents will likely be required by school authorities to buy their textbooks, imposing an extra financial burden, and potentially excluding poor ones from having textbooks, and by extension, quality basic education.

## Efficiency of existing control mechanisms

Despite the likelihood of the corruption risks identified, some systemic controls exist to mitigate the exposure of the stores management process at the school level to the risk of corruption. These are the existence of administrative templates - a store ledger and inventory book, in which records of store items are to be recorded. However, the poor recordkeeping and monitoring culture poses a limitation to the effectiveness of the controls.

The SMC/PTAs are the local boards of public basic schools, to whom head teachers report and consult in decision making. The existing system where school heads inform SMC/PTA upon receipt of

store items is a significant control mechanism to prevent the risk of corruption in the management of store items, especially teaching and learning resources. However, SMC/PTAs were not acknowledged as active supervisory actors in the stores management process at the school level.

In Upper Denkyira East, periodic annual external and internal audits were done at the stores unit to ensure accountability. In Cape Coast, a team of 3-5 SISOs and other MEO officials occasionally paid joint unannounced visits to basic schools to inspect among others, teaching and learning resources. The effectiveness of these control mechanisms, however, depends on their frequency, and the extent to which the outcomes are mainstreamed into administrative and operational actions at the D/MEO.

## MITIGATION STRATEGIES

All the corruption risks at different levels were observed to occur because of systemic deficits. Recommended mitigation strategies for system strengthening include:

### M/DEO level

1. An immediate audit of the stores and teaching and learning resources in schools is required to establish relevant baselines for further monitoring. The current distribution of textbooks to public basic schools can be a useful entry point.
2. Record-keeping at the stores unit should be digitalized, with access by the Internal Auditor, SLO and the/MDE. A

Microsoft SharePoint or Google document platform can be used in the absence of funds to purchase Store Management Software. The technical support of the EMIS Officer in D/MEO would be resourceful. Subject to the availability of funds, a Store Management Software should be subscribed to, or developed and customized to meet the peculiar needs of the D/MDE and all schools under their management.

3. A Store Management Guidelines should be developed and adopted by GES. The manual should have clear actions tied to the Key Performance Indicators (KPI) of relevant staff, especially the Storekeeper, SLO, the Internal Auditor and the D/MDE. Among others, the Guidelines must include the unit enumeration of incoming stores items upon receipt and dispatch, rather than the bulk. The Guidelines must also contain administrative sanctions for non-compliance. The implementation of the Guidelines should be a KPI of the D/MDE.

### **School level**

1. Provision should be made in the Store Inventory Book requiring the SMC/PTA chairperson to countersign against the quantity and descriptions of all teaching and learning resources admitted into the school's store.

2. There should be a review of the KPIs of SISOs to include term-by-term auditing of teaching and learning resources in schools under their jurisdiction. The outcome should be shared with the SMC/PTA and the D/MDE.

3. Accurate record-keeping should be included in the KPIs of head teachers. To ensure compliance, periodic capacity building is required for both head teachers and D/MDE staff involved in stores management.

4. The GES must support CSOs to monitor the use of teaching and learning resources using community actors. This will deepen social accountability and improve community trust in the school system.

A set of actions to be taken in respect of the recommendations are detailed in Table 11.

**Table 11: Mitigation strategies against stores management corruption**

Mitigation strategy	DP	Steps	Indicators	Responsible Person
Audit stores and teaching and learning resources in schools	DP1 at both school and D/MEO levels.	Discuss auditing with GES leadership or D/MDE. Identify audit team Undertake audit of D/MEO stores Provide travel support to SISOs to audit teaching and learning resources in schools. Report of audits discussed with stakeholders Implement audit recommendations	Commitment to audit secured Audit report Audit report SISOs Audit report Stakeholder engagement report Action Plan for implementing recommendations	GII/D/MDE
Digitalize record keeping	DP2 at the school level.	Hold meetings with GES leadership to discuss digitizing record-keeping. Follow-up on commitments	Commitments to digitize secured. Follow up plan	GES HQ, GII
Develop store management manual	DP 1 at both school and D/MEO level.	Hold meetings with GES leadership to discuss recordkeeping manual. Develop manual.	Commitment to automate attendance secured from GES.	GES HQ/GII
Build record-keeping capacity	DP 1 at the school level	Hold capacitybuilding workshops for school heads and D/MEO staff on recordkeeping.	Workshop held with a report in place	GII/D/MDEs
Support CSOs to mobilize local community actors to monitor teaching and learning resources	DP 1&3 at school level.	Build local CSO capacity social accountability. Secure support of GES to open accountability spaces at the school level.	Teaching and learning resources monitoring activities undertaken with action taken on feedback.	GII/GES/CSOs

**Source:** Field study, 2023.



# CONCLUSION

The GES has a system for managing stores at the district and school levels. Similar systems exist in payroll management, which is overseen by the CAGD and used in all public institutions including the GES.

The system for managing stores, though quite effective at the district level, requires reinforcement in stock monitoring and recordkeeping, and at the school level, checks and balances to reduce the likelihood of the occurrence of corruption. The role of technology in digitizing stores management recordkeeping, and the participation of SMC/PTAs in school level store management accountability are crucial considerations for reducing associated corruption risks in the stores management system.

The centralized nature of the payroll management system poses corruption risks, prolonging the processing time for recruits and the removal of existing teachers from the payroll. The monthly payroll verification mechanism, known as 'validation,' while being less prone to corruption at the district level due to checks and balances led by the D/MDEs, is nevertheless open to high corruption risks at the school level, where there are no

effective checks and balances. The SISO's role in confirming teachers validated by the headmaster is performed without physical verification, leaving huge corruption risks.

Overall, while the corruption risks in the management of payroll and teaching and learning resources impact negatively access to quality basic education for girls and disabled people, children living in poverty and children living in rural areas are most affected due to their level of poverty and social norms that work against their inclusion in society.

The drivers of the corruption risks are systemic and human, requiring capacity building and system reinforcements through administrative, operational, policy and community-led accountability actions.



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# ANNEX: RESEARCH TOOLS

## ANNEX A: PAYROLL MANAGEMENT KII INSTRUMENT

Corruption Risk Assessment of Payroll Management in Ghana's Basic Education Sector

1. Assistant Director, Human Resource
2. Accountant
3. One Headteacher at a public basic school

*Good day. My Name is ..... and I am collecting views on corruption vulnerabilities and loopholes in the education sector and their potential impact on the delivery of education services, particularly for women, girls, and other vulnerable groups at risk of discrimination. I am doing this on behalf of the Ghana Integrity Initiative (GII).*

*The purpose is to improve efficiency in payroll management within the Ghana Education Service. The exercise is not to find out who is corrupt or who is not. The exercise is about identifying weaknesses in the education system that may present opportunities for corruption to occur in the future.*

*The information you provide during this interview will be used for research and treated with utmost confidentiality. The information you will provide will be analysed together with the responses of other respondents. Your responses will not be identified. Therefore, we encourage you to express your views freely. If you feel uncomfortable, you may decline to answer any question, or you may end the interview at any time with no negative consequences. It will only take you 20 to 30 minutes to answer all the questions.*

*Do you have any questions? Is it okay to begin the interview?*

*Kindly permit me to record our confidential conversation to enable me to report accurately.*

**General:** Can you please tell me a little about yourself/work/your school? (Probe: position, core duties, other duties)

### Enlisting new teachers on the payroll

1. How many staff are on the government payroll in public basic schools in this district/your school? (Probe: actual number of teaching staff and non-teaching staff)
2. Briefly explain the processes involved in enlisting teachers on the government payroll. (Probe: how long does the process typically take?)
3. Who are the key actors involved in the process of enlisting staff on the government payroll?

4. What are the MAIN corruption risks involved in the process?
5. How likely is it for corruption to occur in the process of enlisting new teachers? Rate from 1 to 5 where 1 is very low and 5 is very high. (Probe: why are there existing vulnerabilities)
6. What in your opinion can be done to reduce corruption risks in the enrolling of new teachers on the payroll?

### **Verification of existing teachers**

7. What is the process for verifying teachers before paying monthly salaries? (Probe: How regular is the verification process? Monthly/quarterly/ annually?)
8. Who are the key approving officers within the process of verifying teachers from the school to the district education office? (Probe: what are their specific roles?)
9. What are the specific/potential corruption risks in the process? [Probes: a. Types of corruption. b. At which stage in the process it is likely to occur?]
10. What are the likely causes behind the prevalence of ghost names and ghost teachers?
11. What is the likelihood of corruption occurring in payroll verification at the local level? (Rank 1-5 where 1 is very low and 5 is very high)
12. Explain the likely impact of payroll corruption risks on access to, and the quality of education specifically for groups at risk of discrimination such as girls, disabled children, and children living in poverty, children living in rural areas. (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact].
13. How can the possibility of the occurrence of the risks be prevented both for new and existing teachers? [Probes: a. Have these approaches been implemented in the past and what were the outcomes? b. How can they be improved upon?]

We sincerely appreciate your participation in this study. Thank you.

## **ANNEX B: PAYROLL MANAGEMENT FGD INSTRUMENT**

### **Corruption Risk Assessment of Payroll Management in Ghana's Basic Education Sector**

*Good day. My Name is ..... and I am collecting views on corruption vulnerabilities and loopholes in the education sector, and their potential impact on the delivery of education services, particularly for women, girls, and other vulnerable groups at risk of discrimination. I am doing this on behalf of the Ghana Integrity Initiative (GII). The purpose is to improve efficiency in payroll management within the Ghana Education Service. The exercise is not to find out who is corrupt or who is not. The exercise is about identifying weaknesses in the education system that may present opportunities for corruption to occur in the future.*

*The information you provide during this discussion will be used for research and treated with utmost confidentiality. The purpose is to improve efficiency in payroll management within the Ghana Education Service. The information you will provide will be analysed together with the responses of other respondents. Your responses will not be identified. Therefore, we encourage you to express your views freely. If you feel uncomfortable, you may decline to answer any question, or you may leave the discussion at any time with no negative consequences. It will only take you 20 to 30 minutes to answer all the questions. Do you have any questions? Is it okay to begin the discussion?*

*May I seek your permission to record, to enable me to report accurately?*

#### **Enlisting new teachers on the payroll**

1. How many staff are on the government's payroll in public basic schools in this district/your school? (Probe: actual number of teaching and non-teaching staff)
2. Briefly explain the processes involved in enlisting teachers on the government's payroll. (Probe: how long does the process typically take?)
3. Who are the key actors involved in the process of enlisting staff on the government payroll?
4. What are the main corruption risks involved in the process?
5. How likely is it for corruption to occur in the process of enlisting new teachers? Rate from 1 to 5 where 1 is very low and 5 is very high. (Probe what accounts for the vulnerabilities)
6. What in your opinion can be done to reduce corruption risks in enrolling new teachers on the government payroll?

#### **Verification of existing teachers**

7. What is the process for verifying teachers before paying monthly salaries? (Probe: How regular is the verification process? Monthly/quarterly/ annually?)
8. Who are the key approving officers within the process of verifying teachers from the

- school to the district education office? (Probe: what are their specific roles?)
9. What are the specific/potential corruption risks in the process? [Probes: a. Types of corruption. b. At which stage in the process do they occur?]
  10. What are the likely causes behind the prevalence of ghost names and ghost teachers?
  11. What is the likelihood of corruption occurring in payroll verification at the local level? (Rank 1-5 where 1 is very low and 5 is very high)
  12. Explain the likely impact of payroll corruption risks on access to, and the quality of education specifically for groups at risk of discrimination such as girls, disabled children, and children living in poverty, children living in rural areas. (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact].
  13. How can the possibility of the occurrence of the risks be prevented both for new and existing teachers? [Probes: a. Have these approaches been implemented in the past and what were the outcomes? b. How can they be improved upon?]

The following nine (9) officials will participate in this FGD:

1. The Municipal/District Director
2. One administrator at the payroll section
3. Assistant Director, Human Resource
4. Accountant
5. Two Headteachers from a public basic school
6. One teacher from a public school
7. Two members of the SMC/PTA

## ANNEX C: STORES MANAGEMENT KII INSTRUMENT

### Corruption Risk Assessment of Store Management in Ghana's Basic Education Sector

- a. Store Officer
- b. SMC/PTA Chair of a public basic school
- c. One Headteacher at a public basic school

*Good day. My Name is ..... and I am collecting views on corruption vulnerabilities and loopholes in the education sector and their potential impact on the delivery of education services, particularly for women, girls, and other vulnerable groups at risk of discrimination. I am doing this on behalf of the Ghana Integrity Initiative (GII).*

*The purpose is to improve efficiency in store management within the Ghana Education Service. The exercise is not to find out who is corrupt or who is not. The exercise is about identifying weaknesses in the education system that may present opportunities for corruption to occur in the future.*

*The information you provide during this interview will be used for research and treated with utmost confidentiality. The information you will provide will be analysed together with the responses of other respondents. Your responses will not be identified. Therefore, we encourage you to express your views freely. If you feel uncomfortable, you may decline to answer any question, or you may end the interview at any time with no negative consequences. It will only take you 20 to 30 minutes to answer all the questions.*

*Do you have any questions? Is it okay to begin the interview?*

*Kindly permit me to record our confidential conversation to enable me to report accurately.*

**General:** Can you please tell me a little about yourself/work? (Probe: position, core duties, other duties)

1. What are the policies that govern store management at the district and school levels?
2. What are the key items received, kept, and distributed at the stores and what are they used for?
3. Briefly explain the processes involved in store management from the district to school level. [Probe for a basic profile of school being represented by the headmaster or SMC/PTA Chair]
4. Who are the key actors involved in the process of managing store items at the district and school levels?
5. Who are the key approving officers within the process of store management at the district and school levels?
6. What specific roles do the approving officers play in the store management process?
7. What are the common gaps in store management? (Probe for diversion, poor

- records, transparency, monitoring, inequitable distribution)
8. What corruption risks do these gaps pose to store management? [Probe for details on the types of corruption (e.g., embezzlement, fraud, etc.) perpetrators and items]
  9. What is the likelihood of corruption occurring in store management at the **DISTRICT** level? (Rank 1-5 where 1 is very low and 5 is very high)
  10. What is the likelihood of corruption occurring in store management at the **SCHOOL** level? (Rank 1-5 where 1 is very low and 5 is very high)
  11. Explain the likely impact of the store's management corruption risks on **GENERAL** quality and access to basic education. (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact]
  12. Now, explain the likely impact of the store management corruption risks on the quality and access to basic education specifically **FOR GROUPS AT RISK OF DISCRIMINATION** such as girls, disabled children, children living in poverty, and children living in rural areas? (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact]
  13. What internal and external control mechanisms are available for ensuring compliance with store management policies?
  14. How do you assess the efficiency of these control mechanisms in preventing corruption risks?
  15. What can be done to improve efficiency and reduce corruption risks in store management?

*We sincerely appreciate your participation in this study. Thank you.*



## ANNEX D: STORES MANAGEMENT FGD INSTRUMENT

### Corruption Risk Assessment of Stores Management in Ghana's Basic Education Sector

Good day. My Name is ..... and I am collecting views on corruption vulnerabilities and loopholes in the education sector, and their potential impact on the delivery of education services, particularly for women, girls, and other vulnerable groups at risk of discrimination. I am doing this on behalf of the Ghana Integrity Initiative (GII). The purpose is to improve efficiency in store management within the Ghana Education Service. The exercise is not to find out who is corrupt or who is not. The exercise is about identifying weaknesses in the education system that may present opportunities for corruption to occur in the future.

The information you provide during this discussion will be used for research and treated with utmost confidentiality. The purpose is to improve efficiency in store management within the Ghana Education Service. The information you will provide will be analysed together with the responses of other respondents. Your responses will not be identified. Therefore, we encourage you to express your views freely. If you feel uncomfortable, you may decline to answer any question, or you may leave the discussion at any time with no negative consequences. It will only take you 20 to 30 minutes to answer all the questions.

Do you have any questions? Is it okay to begin the discussion?

May I seek your permission to record, to enable me to report accurately?

#### A.

1. What are the policies that govern store management at the district and school levels?
2. What are the key items received, kept, and distributed at the stores and what are they used for?
3. Briefly explain the processes involved in store management from the district to school level.
4. Who are the key actors involved in the process of managing store items at the district and school levels?
5. Who are the key approving officers within the process of store management at the district and school levels?
6. What specific roles do the approving officers play in the store management process?
7. What are the common gaps in store management? (Probe for diversion, poor record, transparency, monitoring, inequitable distribution)
8. What corruption risks do these gaps pose to store management? (Probe for details on the types of corruption (e.g. embezzlement, fraud, etc.) perpetrators and items)
9. What is the likelihood of corruption occurring in store management at the **DISTRICT** level? (Rank 1-5 where 1 is very low and 5 is very high)

10. What is the likelihood of corruption occurring in store management at the **SCHOOL** level? (Rank 1-5 where 1 is very low and 5 is very high)
11. Explain the likely impact of the store's management corruption risks on **GENERAL** quality and access to basic education. (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact]
12. Now, explain the likely impact of the store management corruption risks on the quality and access to basic education specifically **FOR GROUPS AT RISK OF DISCRIMINATION** such as girls, disabled children, children living in poverty, and children living in rural areas? (Rank from 1-5 where 1 is very low and 5 is very high) [Probe dimensions of impact].
13. What internal and external control mechanisms are available for ensuring compliance with store management policies?
14. How do you assess the efficiency of these control mechanisms in preventing corruption risks?
15. What can be done to improve efficiency and reduce corruption risks in store management?

The following nine (9) officials will participate in this FGD:

1. The Municipal/District Director of Education
2. One Stores Officer
3. One Logistics Officer
4. Two Headteachers from a public basic school
5. Two teachers from a public school
6. Two members of the SMC/PTA

