



The teacher salary system in Sierra Leone

Case study

Victoria Turrent



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Acronyms

AGO	Accountant General's Office
CPMIS	Computerised Personnel Management Information System
DFID	Department for International Development (UK aid agency)
EFA FTI	Education for All Fast Track Initiative
EMIS	Education Management Information System
GoSL	Government of Sierra Leone
IMF	International Monetary Fund
MEST	Ministry of Education, Sports and Technology
MEYS	Ministry of Education, Youth and Sports
MoFED	Ministry of Finance and Economic Development
PIN	Personnel Information Numbers
SLTU	Sierra Leone Teachers' Union



1 Introduction

This case study, which was undertaken as a desk-based rapid review of recent publicly available English-language literature (academic and grey), provides an overview of the teacher remuneration system in Sierra Leone, with particular attention paid to the institutional systems, or ‘cogs’, which work together to enable teachers to be paid adequately and on time. The case study is meant to give a clear understanding of how such a system actually works (or is prevented from working) in a unique country context and is framed by the issues discussed in the larger policy paper (Dolan et al., 2012), which examines teacher remuneration in countries that are affected by fragility and/or conflict and provides potential solutions to address the challenges that governments and donors face in developing and implementing an effective system. The case study was completed during the first half of 2011, so any developments that have taken place or been documented since then have not been referenced.

1.1 Critical cogs of an effective teacher salary system

Strong financial and information management systems and resources are critical cogs for the building of an effective teacher remuneration system (Goldsmith, 2010). Where such cogs are not in place, governments struggle to meet the demands of teacher salaries. The financial resources necessary for the proper functioning of these cogs include the national government, communities and donors. The important elements of each of these systems are described in Table 1 below.

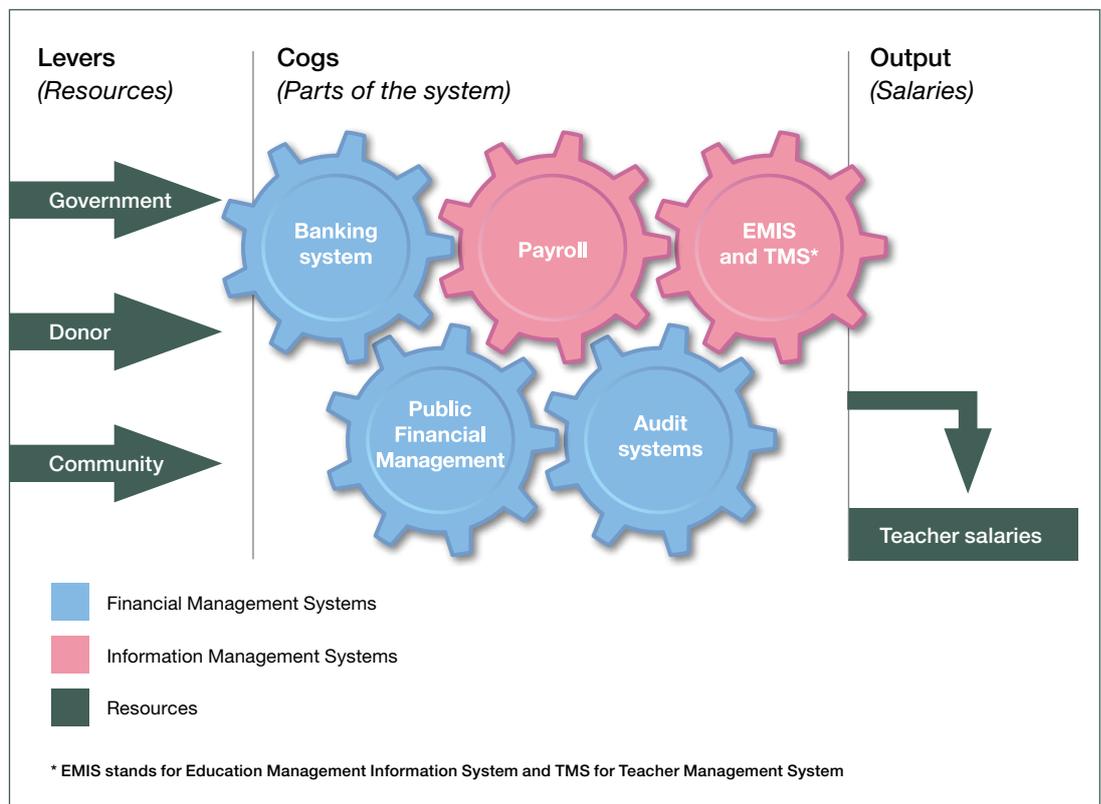
Table 1: Summary description of the parts of an effective teacher salary system	
Components	Purpose
Financial management systems	
Banking system	Provides reliable records and is relatively safe (i.e. less leakage than cash delivery) so is preferred mechanism for distributing teacher salaries
Public Financial Management (PFM) system	Helps to make public financial transactions transparent and accountable, reduces leakages and ensures that money is used for its intended purpose
Auditing systems	Help to strengthen PFM; internal and external auditing are important for tracking public expenditures
Information management systems	
Education Management Information System/ Teacher Management System (EMIS/TMS)	Collects and disseminates information necessary to ensure the efficient and effective practice of paying teacher salaries, i.e. information on teacher qualifications, years teaching, days present/absent, etc.
Payroll	Records names and numbers of teachers, salary and other important information for salary payment



Table 1: Summary description of the parts of an effective teacher salary system	
Components	Purpose
Resources/Funding	
Government	Ideally the primary source of funding for salaries, but often weakened/compromised in FCAS
Community	Can provide cash/in-kind contributions to teacher salaries
Donors	Play a significant role in providing funding and/or technical support for teacher salaries

Figure 1 illustrates the interdependent relationship between each of these cogs:

Figure 1: The cogs and levers of an effective teacher salary system



Of course, it is important to understand that each of the cogs above do not operate within a vacuum, but are very much impacted by external factors unique to the country within which they operate. The following sections will therefore discuss the background and development of the Sierra Leone teacher remuneration system and will provide an assessment of the current system by analysing each of the critical cogs defined above.



2 The context of Sierra Leone

Lack of development, and the collapse of state provision of government services and salaries (notably in the education and health sectors) from already minimal levels, provided the fuel for Sierra Leone's civil war (Keen, 2002). Disenfranchisement of youth is routinely cited as one of the root causes of the insurrection, in which anger at a failing education system fed powerfully into the conflict (Richards, 1996; Keen 2002; Wessells, 2005; Paintin, 2008). As an instigator of the civil war, education was also its direct casualty. The Revolutionary United Front rebel army targeted many educational institutions in their attacks, destroying the majority of Sierra Leone's primary and secondary schools, as well as targeting its teachers' colleges and one of the country's two universities (Integrated Regional Information Network, 2007; World Bank, 2007). The educational system came to a virtual standstill as a result of the war and was therefore a priority in the rebuilding of the country at its conclusion. The post-war Sierra Leone government introduced the Education Act of 2004, confirming compulsory primary education, the right to education, and a preference for trained and qualified teachers. With the abolition of school fees, primary net enrolment rates rose from 41 per cent at the end of the war to 63 per cent in 2004 (UNICEF, 2005; MEST, 2007).

Notwithstanding this significant progress, the education sector continues to face huge challenges. Many of them are long-term consequences of the war; others are new challenges evolving from recent developments (Nishimuko, 2007). There are still many children, particularly girls, who are not in school (ActionAid, 2007). The country is in serious need of more schools and more qualified teachers to work in them; based on reports on Sierra Leone's educational system, the country still has far too little of both (Amman and O'Donnell, 2011). The most recent data¹ shows that there were 32,000 teaching staff at primary level and 10,000 at secondary level (Goldsmith, 2010; UNESCO, 2011). In Sierra Leone, the teachers' payroll dwarfs the remainder of the civil service payroll of 15,000, and the army of 8,000 (Goldsmith, 2010). Despite the size of the teaching force, there is an urgent need for the recruitment of better qualified teachers in order to meet the needs of a growing education system. However, efforts to do this have been constrained by restrictions due to a wage-bill cap on public sector employees² and a general discontent within the teaching profession as teachers' salaries are routinely paid late (Amman and O'Donnell, 2011).

Total public expenditure on education represents 4 per cent of Gross National Product (GNP) (UNESCO, 2011: 337).³ The salaries of school and central education services staff on the government payroll make up 74 per cent of the total current spending on education (World Bank, 2007). The average monthly wage for a teacher in Sierra Leone was estimated at US\$40 per month in 2010 (Goldsmith, 2010), though there has been a significant pay rise in 2011.

¹ Data is for the school year ending in 2007.

² In 2005, the government of Sierra Leone took the decision to decrease the public sector wage bill from 8.4 per cent of GDP to 5.8 per cent by 2008, as a result of IMF advice. Although an estimated 8,000 teachers were needed to help the country deal with a massive out-of-school population after the brutal civil war, only 3,000 could be hired in 2004 (ActionAid, 2007). However, the wage-bill cap is no longer in place.

³ Data is for 2005.



In real terms, teachers' pay only increased by 25 per cent between 1990 and 2004 despite workloads increasing appreciably (Harding and Mansaray, 2006). Whilst teacher pay compares quite favourably with equivalent occupations in the public service, teachers do not enjoy the same fringe benefits – such as housing, training, and care of dependants – as other civil servants. Moreover, new teachers usually work for a year or more before entering the government payroll and, when promoted, it takes time for this to be reflected in their salaries (Harding and Mansaray, 2006). Large numbers of teachers engage in secondary employment activities as a result of low salaries and late payment (Harding and Mansaray, 2006). In rural areas, teachers supplement their income by farming while in urban areas they conduct tutorials.

Teacher morale is very low due to the regular late payment of salaries (Amman and O'Donnell, 2011), inadequate pay structure (Harding and Mansaray, 2006), unfair recruitment policies and practices, and an increasingly large burden of work (Amman and O'Donnell, 2011). Attrition rates are high, with many teachers leaving after four years' service due to the chronic delay or absence of pay and poor working conditions (ActionAid, 2007; Shepler, 2010).

On the whole, teaching in Sierra Leone is seen as an unattractive and underappreciated profession, with teachers receiving low pay, often being paid late and in some cases not at all (Amman and O'Donnell, 2011). As discussed above, while considerable progress has been made since the war in terms of records management and the institution of bank payment, legacies of the conflict relating to capacity and the ability to levy sufficient resources – including weak internal controls, public financial management, and insufficient resources to pay teachers – continue to beleaguer the effectiveness of the teacher salary system in Sierra Leone.



3 The teacher payment system in Sierra Leone

3.1 Overview of the current system

Records related to the calculation of teacher salaries originate in the Planning Directorate of the Ministry of Education, Youth and Sports (MEYS) and are sent to the Ministry of Finance and Economic Development (MoFED) for payroll processing. Pay lists are prepared by the central MoFED (Human Resources Management Office and Accountant General's Department), with copies of each month's pay sheets sent to the MEYS for approval. Teachers' pay provided by the government is processed centrally and paid directly into school bank accounts (Goldsmith, 2010). Hamminger (2008) points out that a simple audit check to compare the number of teachers in the Education Management Information System (EMIS) with the salaries paid out in a specific month is not possible. He goes on to state that there are plans to increase the mandate of the EMIS so that it includes the collection of financial data on schools and teachers. This will help to reconcile the payment and audit of teacher salaries.

As outlined in Chapter 2, teachers in Sierra Leone contend with regularly late pay and in some cases, no pay at all. The Sierra Leone Teachers' Union (SLTU) reports that up to two thousand teachers have not received salaries for the past two years (Thompson, 2010). Problems related to the late payment of salaries are exacerbated for teachers working in the Northern, Southern and Eastern Provinces, far from the Freetown Area. The further teachers are away from Freetown, the longer it takes for them to get paid (Amman and O'Donnell, 2011). The late payment of teachers is largely due to MEYS still being unable to effectively monitor the provision of teacher salaries nationwide. A lack of accurate, reliable and timely data has resulted in poor monitoring and corrupt practices – there continue to be reports of 'ghost'⁴ teachers, teachers receiving salaries from several schools, and the registration of non-existent schools (Hamminger, 2008; Amman and O'Donnell, 2011).

The transparency of financial data on teachers is very low. Stakeholders including the Ministry of Finance, the Ministry of Education, the Sierra Leone Teachers' Union and teachers are suspicious of each other as a result of the large amounts of money involved and the assumption of high levels of corruption. Attempts to increase transparency are not always supported as these are also viewed with suspicion (Hamminger, 2008). The programme of improved records management for the central civil service that has been in place since 2005, focusing on the rebuilding and digitisation of paper records following widespread loss or destruction of the records during the conflict, is now being extended to the teachers' payroll of approximately 32,000 teachers in an effort to address these issues (Goldsmith, 2010).

⁴ 'Ghost' teachers are those that appear on the government payroll but do not actually occupy the position for which they are receiving pay.



The payroll verification exercise is intended to validate personnel records for all teachers and establish a recorded trail of payments. The 2010 budget plans lay out an action plan for dealing with anomalies between census data and the agreed payroll (Goldsmith, 2010). The programme now set in motion by Government of Sierra Leone (GoSL) Records Management Improvement Programme – part of GoSL's Public Sector Reform Unit with support from International Records Management Trust – in collaboration with MEYS, involves multiple visits to schools where the enumerators use handheld computers to input text data relating to individual teachers; take photographs of the teacher and their location; as well as the scanning of documents and registration of basic biometric data such as fingerprints. Cross-checks of teacher identity are performed by asking other teachers to identify the photographs of other teachers reportedly working at their school. Interviews are performed within a maximum of 1km of the school, as verified by a GPS reading. The data is then transmitted to a central office to be printed, checked and filed. It is hoped that this particular verification exercise – with its use of technology, recording of biometric and photographic data, as well as efforts to cross-check identities – will be more successful than previous headcounts, notably the one that took place in 2008, discussed below (see Section 3.2.4).

The exercise aims to improve the accuracy of the Ministry's Teachers' Records Section and payroll by removing from school records individuals who are not currently teaching. It should also allow for corrections to be made, where necessary, in respect of the level of qualification and length of service (affecting terms of employment) and year of birth (affecting retirement) of teachers. Already there are accounts of a thousand ghost teachers being removed from the payroll as a result of the verification programme, following the discovery that many schools were claiming salaries and benefits for non-existent staff. MEYS claims to have retrieved over US\$195,000 from corrupt schools in 2010 (Thompson, 2010). With fewer ghosts on the payroll, the government hopes to enable teachers to be paid on time and to improve the quality of education in Sierra Leone's schools.

A further issue currently plaguing the teacher payment system in Sierra Leone is the absorption of all teachers on to the government payroll. The government does not have the financial resources to pay all teachers, with faith-based organisations and communities making up teachers' salaries when teachers have not been paid by the government or when teachers have not yet been placed on the government payroll (Nishimuko, 2008; Amman and O'Donnell, 2011). Whilst most teachers are dependent on government for their wages, not all teachers in Sierra Leone are on the government payroll. Indeed, the hiring of untrained and unqualified teachers has been widespread throughout Sierra Leone to deal with the increased enrolment from education being offered without fees (Marphatia, 2009). Based on a sample of primary schools in eight chiefdoms, Save the Children estimated that in one particularly conflict-affected district in Sierra Leone, up to 60 per cent of teachers in non-private schools were not on the government payroll (Save the Children, 2007), compared to the national estimate of 10 per cent (Glennerster, Imran, and Whiteside 2006). At many of these schools, the community pays teachers in-kind (Bennell, 2004). The government is currently trying to place teachers from recognised schools (including community schools) on the payroll, but the process is slow (Amman and O'Donnell, 2011).



3.2 Historical evolution of the teacher payment system

At independence in 1961, Sierra Leone's civil service was seen as amongst the best in West Africa, with government salaries and records being well managed (International Records Management Trust, 2008). The deterioration of the teacher payment system during the 1980s and early 1990s was accelerated by a long internal war at the end of the century. The government was left without the documentary evidence needed to manage the teaching service and in particular to maintain employment and payroll controls. Over time, political interference and military conflict led to a breakdown of government processes, and bribery and corruption were institutionalised; this had a serious consequence for the quality of record-keeping systems. The eleven-year long internal war, between 1991 and 2002, accelerated these trends, as burning and looting contributed to the deterioration of Sierra Leone's official evidence base. By the end of the war, teacher records systems had collapsed. Payroll control was seen as crucial to re-establishing political order, but a series of efforts, from the 1990s onward, to establish control were undermined by persistent problems in verifying basic information on teachers. These problems originated from the breakdown of record-keeping and the consequent loss of documentary evidence (International Records Management Trust, 2008).

3.2.1 Records management, 1994⁵

In 1994 the teachers' records in the Department of Education were in a worse state than those in other areas of the civil service. Record cards (with date of birth, date of first appointment and teacher signature) were kept but no personnel files, making it extremely difficult to obtain complete information about a teacher. Record cards were arranged by school and therefore difficult to retrieve, especially as teachers frequently moved from one school to another. Government stakeholders recognised that an integrated national strategy was needed to tackle records management issues. As a result, at the end of 1995, a coordinated policy on information management was endorsed by the Civil Service Reform Committee, which included: (i) a national records law defining legal responsibility for records; (ii) a management/organisational structure for records staff; (iii) procedures manuals; (iv) a comprehensive training programme; (v) construction of an intermediate records centre; and (vi) a systematic programme to restructure records in government agencies. However, the war prevented the introduction of any of these measures (International Records Management Trust, 2008: 5).

3.2.2 Payroll verification, 1994 to 1997

A series of donor initiatives, introduced from the early 1990s, aimed to strengthen financial, employment and payroll control. The initiatives were not always well coordinated, and plans to strengthen control were repeatedly undermined by the poor state of accounting and personnel records. By 1994, the European Commission was working with the government to draft new financial legislation and instructions, establish control of accounting systems and introduce new computer payroll software. Working with the Accountant General's Office (AGO), they launched a verification exercise for teachers and other areas of the civil service prior to introducing the software. The project recognised that paper records were a vital check-point to ensure the validity of the data, create confidence in the computerised system and to make it transparent. They noted that when the new payroll was introduced, it would be important to cross-verify the computerised payroll against the paper records. The teachers' payroll was of special concern as the AGO was paying approximately 19,000 teachers, while the Department of Education estimated the number of teachers to be 17,000.

⁵ Much of the next three sections, unless otherwise specified, draws upon International Records Management Trust (2008).



A payroll verification exercise was conducted in 1996 in preparation for the new system. All teachers were asked to complete DELPHI forms covering personal, next of kin and employment details. The Department of Education was to check teachers' forms against the personnel records held in the department before returning them to the AGO, where the data was to be compared with the current payroll. Meaningful verification was hampered, however, by the state of the existing records. In early 1997, work started on the World Bank-funded computerised personnel information system, only to be disrupted by the military coup in May the same year, with large volumes of vouchers and other accounting records destroyed when the Treasury Building was burned. The remaining financial records were moved to the Ministry of Finance, ending up in many different offices, making verification very difficult (International Records Management Trust, 2008).

3.2.3 Payroll verification, 1998 to 2002

With Sierra Leone facing a humanitarian crisis, establishing control of public financial management and verifying public service payrolls were high priorities for the international development agencies – the World Bank, International Monetary Fund, African Development Bank and European Commission were all involved. Public financial management reform, including payroll verification, was a precondition for approval of a structural adjustment/budget support package that was to be disbursed by the European Commission. The aim was to address weak systems that made it easy to tamper with financial data. It was symptomatic that there had been no report published by the Auditor General since 1979.

In June 1998, the government, working with the international community, launched a new series of reforms with the aim of establishing a clean, controllable and 'ghost-worker free' payroll. Tighter payroll controls were introduced, and the European Commission employed consultants to fill key financial positions within government, with the aim of introducing proper accounting procedures and limiting the potential for corruption. A bespoke computerised Financial Management System to manage the payroll and expenditure control system and a Computerised Personnel Management Information System (CPMIS) were developed. Personnel Information Numbers (PINs) were issued to all legitimate public servants, including teachers. Teachers across the country were required to complete personal and financial data forms and to provide documentary evidence of employment status before a PIN could be issued. The minimum requirement was a letter of appointment; many of the letters submitted were found to be fictitious and were rejected. Before the registration process could be completed, a digital photograph had to be taken of the individual. The software automatically stored a unique PIN along with the name, designation, date of issue, work-unit and work location linked to the image file. Once authorisation was completed, the teacher was given a PIN, included on the payroll and issued with a photographic identification card.

As in the past, the poor quality of existing records proved to be a stumbling block. A verification team was set up to check the data in the CPMIS against the personnel records to ensure data integrity. Special attention was to be given to the appointing document, date of birth, first appointment start date, designation and salary grade-scale. However, the checks could not be carried out because of the incompleteness of the records and the difficulties in retrieving them.



Progress on the payroll verification was rapid except during periods of military action. As a result of the exercise, a significant number, nearly all teachers, were removed from the payroll. Out of a total of 61,000 teachers, 46,000 were removed, bringing the number of teachers on the payroll down to just 15,000 (the teachers' payroll then climbed to approx. 23,000 in early 1999 during a period of great insecurity when payment audits were impossible). Savings were roughly US\$3,600,000 per year across the civil service allowing for a net average increase in wages of 25 per cent.⁶ Perhaps even more significantly, as a result of the exercise, the Permanent Secretary of the MoE and several accountants were charged with payroll fraud and sentenced to terms in prison (International Records Management Trust, 2008).

3.2.4 Reforms since the end of the war, 2002 to 2011

Despite these impressive achievements, payroll control remained a major issue in Sierra Leone. Controls were still not in place to regulate the employment of teachers, and the key data required for sustainable financial control was still not available. Between 2002 and 2008, the teachers' payroll nearly doubled. The absence of strong records management controls, resulting in a weak evidence base, was a significant part of the problem. A number of major public sector reform campaigns have taken place in Sierra Leone during the decade since the end of the war in an effort to address the situation. These have included the implementation of a centralised computerised payroll system (run from the Accountant General's Department at the MoFED), the making of payment directly into teacher bank accounts (payment of teacher salaries had previously been made to schools' accounts or to provincial headquarters, collected by headteachers and subsequently paid out to teachers in cash), and the Records Management Improvement Programme.

The geographic dispersal of the teaching force meant that a disconnect occurred between the real number of teachers, centrally-held teacher payroll data and MEYS' own records. This was compounded by a particularly complicated recruitment process (going all the way up to the Permanent Secretary of the MEYS), reportedly taking years⁷ to complete, meaning that schools usually recruited staff well ahead of their official appointment (Goldsmith, 2010). In order to overcome this disconnect, and in order to overcome the problem that no credible data existed regarding the number of teachers at the Planning Directorate of the MEYS in Sierra Leone – along with the belief that the payroll was seriously inflated – a physical head count of teachers was conducted in 2008 to inform the EMIS that had been established in 2006. In order to maximise use of enumerator time and minimise travel, incentives were paid to teachers to attend enumeration sessions in District centres. Without the restriction that local scrutiny imposes on a headcount conducted in the school itself, the obvious risk in this approach was that not all who came forward were genuine teachers. Perceptions that this was the case, as well as other concerns, meant that the data received limited use (Goldsmith, 2010).

⁶ Savings from the exercise allowed for an increase in basic salaries, a reduction in tax-rates and the introduction of additional allowances, including a substantial transport allowance for all permanent and pensionable teachers.

⁷ Compared to months in Somaliland, where a similar process exists (Goldsmith, 2010).



The planning directorate has since worked toward improving the quality of teachers' data in Sierra Leone. In addition to the physical head count of teachers, it has proposed that a reconciliation of data from the teachers' head count, the Ministry's Records Section and the Teachers' Payroll be made; that there is a streamlining of the Teachers' Management System, including the recruitment process of teachers; and a modernisation of the Teachers' Records Section. Establishing whether a teacher is a bona fide teacher is in no way trivial – some may have been hired and employed by a school, but not yet appointed by a Ministry. Others might have been employed by a school but may have never been appointed (as in the case of a school that is neither government-assisted, nor government-owned). Teachers may or may not be already teaching, and often they are not aware themselves of the intricate details of teacher recruitment and in what stage their application for employment may be at. These are all issues of relevance to Sierra Leone's teacher payment system.

3.3 Cogs in the teacher salary system

As discussed above, the key challenge that the teacher payment system has faced in Sierra Leone since the 1980s has been in relation to records management and payroll verification. The destruction of records, the lack of capacity and controls in place to manage and update them, and incentives that inaccurate or incomplete records create for malfeasance are all strongly linked to the 'cogs' in an effective teacher payment system. Inadequate teacher records have played a large part in undermining the system, as well as a number of attempts to improve it.

The management of teacher records is strongly linked to payroll consequences. Where inadequate records have been kept on teachers this has hampered accurate payroll information, meaning that some teachers are not registered, allowing for the registration of ghost teachers, and making it impossible to conduct verification exercises of the payroll. This in turn has consequences for public financial management as it is likely to result in incorrect payments being made, the late payment of teachers, or teachers not being paid at all. Indeed, communications problems between districts and the centre, and between MEYS and central Human Resources Management Office mean that there has been divergence between payroll lists and the reality of who is teaching on the ground (Goldsmith, 2010). Moreover, it complicates budget negotiations as where there is inaccurate information on the number of teachers, insufficient resources are likely to be allocated in support of teacher salaries – or indeed, too much can be paid out in recurrent costs to non-existent staff.



As outlined above, Sierra Leone has found it difficult to convert expensive headcounts into meaningful payroll results. Key issues have been difficulties in matching data, and the lead-time and process to convert headcount information into payroll consequences. Rather than start from a 'blank sheet of paper', Sierra Leone has decided to first clarify who is being paid, and then gradually verify the payroll (Goldsmith, 2010). A further issue in relation to the management of information on teachers is that the flow of information between schools and MEYS has not been as effective as it might. Amman and O'Donnell (2011) comment that the SLTU has been credited by some headteachers as having more accurate information about the problem of ghost teachers and even the number of unpaid community teachers in the country's schools system than MEYS. For its part, the SLTU has offered to join with MEYS to collect more accurate data on teachers; however, up to now, the ministry has been reluctant to do so.

Where progress has been made elsewhere, for example in the institutionalisation of bank transfers direct to school accounts, the pervasiveness of inaccurate data on teachers means that confidence in the new banking system is likely to be low. In addition, payment into banks means that there is not the monthly check on output as there would be with cash payments (Goldsmith, 2010).



4 Key challenges

The key challenges facing Sierra Leone's teacher payment system are very much interlinked, and all related to the teacher payroll. Accuracy of information, capacity and resources are all vital elements to ensure its efficient functioning. Donors have supported these by providing technical assistance, supporting capacity building in auditing and financial management, both within and outside the government system, as well as funding the development of information management systems. However more needs to be done as the challenges of ghost teachers, inadequate teacher records and payroll management continue to plague the effectiveness of Sierra Leone's teacher payment system. Inclusion of community teachers onto the government payroll is another very big challenge.

4.1 Ghost teachers

For several decades, Sierra Leone has had a significant percentage of ghost teachers, not legally occupying the positions for which they are receiving pay. The Minister of Education has accused officials in his own department of collusion with their counterparts in MoFED, which pays out salaries, of defrauding the government by paying salaries and subsidies to non-existent teachers and schools (Thompson, 2010). Indeed, the country's anti-corruption commission has labelled MEYS as one of the most corrupt departments in the government (Fofana, 2008). The current President, Ernest Bai Koroma is determined to fight graft in the public service and as such has organised an inquiry into the education system. The teacher payroll verification exercise currently under way, intended to remove ghost teachers from the payroll, is a further effort to combat what is endemic corruption within the education sector.

There is widespread recognition, however, that payroll verification is insufficient as a sole means of addressing the problem of ghost teachers. Reforms in grading and salary structure, effective employment and payroll controls are also needed to disincentivise the practice (International Records Management Trust, 2008; Amman and O'Donnell, 2011).

4.2 Inadequate teacher records and payroll management

By the end of the war, records systems in all areas of government – and in particular records on teachers – had decayed into informality and there were no common policies, standards or procedures for record-keeping. Controls were so weak, and the records were so incomplete, that it was almost impossible to retrieve accurate and reliable information. Records staff were untrained and severely demoralised by the lack of equipment and supplies, leaving wide scope for bribery. The digitisation of state functions and processes further highlighted the need for accurate and reliable records (International Records Management Trust, 2008).



Sierra Leone's most recent attempt to tackle teacher records management problems as part of the process of conducting payroll verification exercises and of introducing controls provides valuable lessons for other countries facing similar issues:

1. It is essential to develop and manage complete and reliable teacher personnel records.
2. Routine records management controls are needed to prevent ghost teachers finding their way back onto the payroll.
3. To ensure that evidence of employment is up to date, records procedures must be integrated with pay and personnel management procedures.
4. High-level ownership is essential in endeavours to establish accurate documentary evidence for employment and payroll management. Key education stakeholders should be involved in design and oversight (International Records Management Trust, 2008).

Whilst donors such as DFID and the European Commission are funding the payroll verification exercise, in practice GoSL has found that the savings and process improvements justify funding investment from its own resources (Goldsmith, 2010).

4.3 Bringing community teachers onto the payroll

Since the end of the war, communities throughout Sierra Leone have rebuilt old schools or started new schools that are not registered with MEYS. Teachers in these schools are often untrained and unqualified community teachers paid stipends by the community. It is also common for community teachers to teach in schools registered with the ministry although they are not on the government payroll. The community teacher works in the hopes of some day being recognised by the ministry and getting a regular salary (Amman and O'Donnell, 2011). The education system then is a mix of trained and untrained teachers, some of whom work in registered government schools and others in schools neither registered nor recognised by the government.

Since 2009, the SLTU has been at odds with the ministry over 3,000 community teachers it claims should be absorbed onto the government payroll. But this has not happened, despite the ministry's own statement of intention to recruit 2,000 new teachers (Fofana, 2009). Systematic verification of these teachers, their qualifications, and the schools they teach at is urgently needed if the government payroll is to adequately reflect the true size of the nation's teaching force.



5 Conclusion

Sierra Leone is far from graduating from needing foreign assistance. As one of the poorest countries in the world, the country is highly dependent on external aid to try and meet the most basic needs of its citizens. Nearly half of the Sierra Leonean budget is financed by grants and loans from the international community or by funds that have been freed up from debt relief (Eurodad, 2008). In addition to this, many more social and economic projects in the country are paid for by aid finance which is not reflected in these figures but which is channelled through private, non-governmental or even official donor agencies operating outside of government systems. Much of this aid has been directed to rebuilding the country and government structures after the devastation of civil war.

Some donors (DFID, the European Commission, the World Bank and the African Development Bank) provide more than a quarter of their aid through budget support. Indeed, 18 per cent of all Official Development Assistance to Sierra Leone is channelled directly through the government's budget (Eurodad, 2008). Increased budget support is potentially the easiest way for donors to support teacher salaries. However, budget support to Sierra Leone invariably comes laden with a wide range of conditions, as donors continue to be extremely wary when investing in the country due to the levels of corruption, continued patronage politics and weak government institutions. Many donors have consequently kept control of, and directly manage, a large number of projects themselves, with limited interaction with government institutions.

The question, then, is how can an effective teacher payment system be best supported in Sierra Leone? Budget support is one option, but this relies on donors providing predictable levels of funding. Establishing and supporting a 'recurrent window' within the Sierra Leone Multi-Donor Trust Fund, as has been done in Afghanistan, is another – the two are by no means mutually exclusive. Increased resources are clearly essential to ensuring that all teachers on the payroll (as well as those that are not yet, but should be) are paid adequately and on time. A further, vital, element is the strengthening of the 'cogs' essential to the effective and efficient functioning of Sierra Leone's teacher payment system. Projects can be, and have been, set up to directly support these and work should be carried out in close consultation with, and with participation from, the Sierra Leonean government and in particular, MEYS. Learning from Sierra Leone shows that this can be done at any time, but, at least in the case of records management and payroll verification, success is most likely to be achieved during times of peace.



Strengthening records management and payroll verification in the short term will result in substantial efficiency savings in the long term as less money is wasted on ghost teachers, incorrect payments and inefficient bureaucratic procedures. Moreover, donors' support of government reforms to salary structure, employment and payroll controls can all help to reduce the practice of ghost teachers being signed on to the payroll. Where such reforms are in place, the practice is likely to be discouraged as there are fewer incentives to do so.

The provision of aid in support of teacher salaries is central to the achievement of universal primary education in Sierra Leone, to re-establishing the legitimacy of the education sector; and more broadly, to restoring confidence in government institutions. Present achievements in the expansion of educational opportunity and the dramatic rise in enrolment rates following the introduction of free primary education may yet be undermined by a loss of teachers to the private sector or to other professions as they continue to be disenchanted with continually late pay. Finding ways to meet the cost of teacher salaries and fund an effective teacher payment salary system through donor support will be essential.



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