

NATIONAL COUNCIL FOR TERTIARY EDUCATION

ANNUAL REPORT 2011

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National Council for Tertiary Education
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STATEMENT BY EXECUTIVE SECRETARY

The country is experiencing a rapid expansion of the tertiary education landscape with its attendant challenges. The workload of the Secretariat, the administrative wing of Council has correspondently increased.

To meet the challenges, the Secretariat has been reorganised to effectively coordinate affairs of the various categories of tertiary institutions namely: public universities, polytechnics, specialise institutions, colleges of education and private tertiary institutions. Efforts and programmes to increase staff strength and build staff capacity for effective coordination and monitoring of government policies will be pursued vigorously in the coming year. A close working relationship with the Secretariat of sister bodies namely, the National Accreditation Board (NAB), National Board for Professional and Technician Examinations (NABPTEX), and

Council for Technical and Vocational Education and Training (COTVET) will be strengthened. A close collaboration with the Ghana Education Service Council in managing the road map for the transition of the Colleges of Education to the tertiary system will continue to be pursued.

Our development partners particularly, the Government of the Netherlands through NUFFIC and the World Bank deserve no less appreciation for their support for building capacity of the secretariats of the supervisory bodies in particular and the tertiary institutions in general.

As a Secretariat, we will continue to provide professional support to Council and our clientele in achieving the vision of Council for tertiary education in Ghana and beyond.

PROFESSOR MAHAMA DUWIEJUA
Executive Secretary

EXECUTIVE SUMMARY

Established by Act 454 of 1993, the National Council for Tertiary Education is the supervisory and regulatory body that advises the Minister responsible for Education on macro policies relating to tertiary education. Its remit relates to the development of institutions of tertiary education in Ghana, funding needs of the institutions, quality assurance, monitoring of policies, building institutional capacity for efficient management and leadership of tertiary institutions and publication of information on tertiary education among others. Currently, there are sixty-three (63) public tertiary institutions under the NCTE — Universities (6), Polytechnics (10), Colleges of Education (38), Specialised Institutions (3), Regulatory Bodies (3) and other subvented organisations (3). Council also collates and analyses data on private tertiary institutions in relation to norms regarding staff, students, gender and programmes.

As part of measures to build staff capacity for efficient service delivery, the Secretariat during the year continued with its institutionalised workshops for budget and procurement officers on the Medium Term Expenditure Framework Budget Preparation and the Procurement Law, respectively. The capacity building for staff of the Secretariat was in the form of exposure to conferences, workshops, seminars and academic programmes locally and abroad.

The transitional process of Colleges of Education continued with the constitution of three Committees with respective mandates to provide draft documents on Statutes, Scheme of Service and Conditions of Service for Colleges of Education. Another Committee was tasked to organise orientation workshops on governance and financial management of tertiary education institutions for Principals and Chairmen of Interim Councils of the Colleges. The first three Committees have submitted their reports which are being circulated for comments from the major stakeholders.

To address the perennial problem of funding, the Ministry of Education in collaboration with the National Council for Tertiary Education and the Ghana Education Service Council organised a Stakeholders' Consultative Conference to solicit views on a sustainable funding policy on education in Ghana. A Technical Committee is working on the final draft document for consideration.

As an advisory body on tertiary education, Council advised on a number of issues during the year. These included: the draft Bill on Colleges of Education, the draft Bill on University of Health and Allied Sciences and the draft Bill on University of Energy and Natural Resources. The Bills on the two Universities have been passed by Parliament.

In regulating the introduction of new programmes, Council during the year considered ninety six (96) proposals for introduction of new programmes out of which sixty seven (67) were approved for the Universities and Polytechnics.

In line with its mandate, Council during the year published the 2010 Statistical Digest as well as one volume of its Tertiary Education Series.

The resource envelope of the tertiary sector consisted of (i) Government subvention of GH¢276,337,155 representing 53% of total source of income for the sector, (ii) GETFund amounting to GH¢53,405,000 representing 10%, and (iii) Internally Generated Funds of GH¢190,690,426 representing 37%. The total recurrent expenditure against the GOG subvention (GH¢276,337,155) stood at GH¢322,412,660 resulting in an adverse variance of 16.7% (GH¢46,075,508) of actual expenditure in excess of the approved budget, which the institutions had to fund from other sources.

The challenges facing the sector which Council hopes to focus on are improving quality education, inadequate funding, deterioration of facilities due to explosion in enrolment in public universities, gender imbalance in enrolment,

increasing cost of providing tertiary education, limited access to qualified applicants, weak support for science and technology and research and the need to link programmes to national development priorities and the labour market.

As a way forward, Council would develop policies and strategies to: promote effective distance education; facilitate ongoing effort at establishing an Open University; strengthen

Colleges of Education and Polytechnics to become viable tertiary education options; implement performance-based funding programmes to encourage affirmative action and promote basic and applied research; encourage improvement in ICT in tertiary education institutions; support the development of private tertiary institutions; and develop a sustainable funding policy for tertiary education.

GENERAL PROFILE OF THE ORGANISATION

Introduction

The National Council for Tertiary Education (NCTE) was established by Act 454 of Parliament of the Republic of Ghana (Date of assent was 6th July, 1993). The Council was established to “oversee the proper administration of tertiary education in Ghana”. Operating with the **Vision** of “*Leading tertiary education to greater heights*”, the NCTE strives to promote quality, equitable access, relevance, sustainable funding, good governance and management with excellence in tertiary education that supports national development.

Composition of Council

Chairman:

Prof. F. O. Kwami
Dr. Ing. (TU Berlin), DSc (hc KNUST)
FghIE, FGA

Government Nominees:

Prof. Nii Noi Dowuona
BSc. (KNUST), MSc (UG), PhD (Canada)

Dr. Gamel Nasser Adam
PhD (Moscow)

Mrs. Sylvia Asempa
MA, Ed. (UCC), CFP (France)

Prof. Ohene Adjei
Dr.Rer., nat.Dipl., trop.Med., Hyg (UCC)

Dr. Josiah A. M. Cobbah
MA (Canada), BL (Ghana School of Law)
PhD, JD (Ohio State)

Mrs. Vivian Amoako
BA, Dip. Ed. (UCC), PGDPA (GIMPA)
MBA (The Netherlands)

Institutional Representatives

Prof. D. A. Akyeampong
BSc. (Ghana), DIC, PhD (London)
Chairman, National Accreditation Board

Prof. Naana Jane Opoku-Agyemang
BA (Cape Coast)
MA, PhD (York)
Vice Chancellors Ghana

Prof. Akwasi Asabere-Ameyaw
BSc., (Hons), Dip. Ed., MSc (Zoology)
PhD (Zoology) UCC
Vice Chancellors Ghana

*Rev. Prof. Daniel Nyarko
Conference of Rectors of Polytechnics

Mr. E. Acquaaah-Harrison
Graduate, London College of
Printing (London)
Association of Ghana Industries

Dr. Abdulai B. Salifu
BSc., MSc. (Ghana)
PhD (London)
Council for Scientific and Industrial Research

Prof. L.A. Boadi
BA, PhD (London),
MA (California), FGA
Ghana Academy of Arts and Sciences

Dr. Regina O. Adutwum
BSc. (Kumasi)
MA (Virginia State)
PhD (Kentucky)
National Development Planning Commission

Prof. N. K. Kusi
BA (Hons), MSc. (Ghana)
PhD (New England)
Ministry of Finance and Economic Planning

*Major M.S Tara
Ministry of Education

Prof. Mahama Duwiejua
BPharm, MPharm (KNUST)
PhD (Strathclyde, Glasgow)
Executive Secretary/Secretary to Council

Council during the year held four Regular meetings on March 17, June 30, September 15, and December 8, 2011. Issues considered and decisions taken by Council are captured in Part Three.

Committees of Council

Council operates a committee system. There are seven Standing Committees of Council with specific terms of reference. Technical Committees are constituted as and when necessary to advise on certain issues. The Standing Committees are:

Finance Committee

Its functions are to:

- Advise on recurrent funding,
- Scrutinise budgets of tertiary institutions,
- Distribute approved budgets for the tertiary sector,
- Advise on rates of remuneration and other conditions of service for staff,
- Advise on audit reports of the Secretariat of Council,
- Advise on other financial issues of the tertiary sector and the Secretariat.

Membership

- (a) Prof. F. O. Kwami — *Chairman*
- (b) Prof. Newman Kwadwo Kusi — *Member*
- (c) Dr. Josiah Cobbbah — *Member*
- (d) Mrs. Sylvia Asempe — *Member*
- (e) Dr. A. B. Salifu — *Member*
- (f) Dr. Regina O. Adutwum — *Member*
- (g) Prof. L. A. Boadi — *Member*
- (h) Prof. Mahama Duwiejua — *Member*

Academic Committee

The functions of the Committee are to advise on:

- Demand for education in line with the socio-economic needs of the country,
- Establishment of new institutions and programmes,
- National norms for tertiary education,
- Maintaining contact with other state agencies and the private sector with a view to promote appreciation of the value of high education and research,
- Promotion of research and staff development in the institutions,
- Enquiring into general academic needs of the institutions.

Membership

- (a) Prof. D. A. Akyeampong — *Chairman*
- (b) Dr. Abdulai B. Salifu — *Member*
- (c) Mr. E. Acquah-Harrison — *Member*
- (d) Dr. Regina O. Adutwum — *Member*

The Committee met four times on February 23, May 11, August 11 and November 10, 2011. Issues considered by the Committee and recommendations made to Council are captured in Part Two.

Infrastructure Committee

Its functions are to:

- Enquire into academic and physical-infrastructure needs of the institutions,
- Enquire into capital-equipment needs of the institutions,
- Monitor development projects in the institutions.

Membership

- (a) Prof. Nii Noi Dowuona — *Chairman*
- (b) Dr. Adam Gamel Nasser — *Member*
- (c) Mrs. Vivian Amoako — *Member*
- (d) Prof. Ohene Adjei — *Member*

Appointments and Promotions Committee

Its functions are to:

- Draw up criteria for promotion of Senior Administrative and Professional staff.
- Conduct interviews and recommend appointment of the Executive Secretary, Deputy Executive Secretary and Senior Administrative and Professional staff.

Membership

- (a) Prof. F. O. Kwami — *Chairman*
- (b) Prof. D. A. Akyeampong — *Member*
- (c) Dr. Adam Gamel Nasser — *Member*
- (d) Dr. Josiah Cobbah — *Member*
- (e) Dr. Regina O. Adutwum — *Member*
- (f) Prof. L. A. Boadi — *Member*
- (g) Prof. Mahama Duwiejua — *Executive Secretary/Member*

The Committee met twice on April 28, 2011 and November 18, 2011 to interview and consider appointments to various positions at the Secretariat.

Audit Report Implementation Committee

Its functions are to consider recommendations of the Auditor Generals Department on the accounts and operations of the Secretariat and to ensure that they are implemented. It also examines the recommendations of the Internal Auditor on control measures of the financial operations of the Secretariat and ensures that they are being followed.

***Note:** Statutory functions

Membership

- Prof. Nii Noi Dowuona (Council Representative) — *Chairman*
- Prof. Mahama Duwiejua (Executive Secretary) — *Member*
- Mr. N. A. Abrahams (Management Representative) — *Member*
- Mr. Emmanuel Frimpong (Internal Audit Agency Representative) — *Member*
- Representative of Institute of Internal Audit Ghana — *Member*

Mr. Paul Dzandu (Deputy Executive Secretary) — *Member*

Mr. F. K. Nketia (NCTE) — *Secretary*

The Committee held a preliminary meeting on November 30, 2011. It was officially inaugurated by the Head of Internal Audit on December 20, 2011.

Editorial Committee

It serves as an advisory Committee for NCTE's publications. It also oversees the review process and contributes to the final publication decision of papers.

Membership

- Prof. L. A. Boadi — *Chairman*
- Prof. Anna Lartey — *Member*
- Prof. J. N. Ayertey — *Member*
- Mr. G. F. Daniel — *Member*
- Mr. E. Acquah-Harrison — *Member*
- Prof. Mahama Duwiejua — *Executive Secretary*
- Mr. Paul Dzandu — *Deputy Executive Secretary*
- Mrs. Hilda Asante — *Head of Publications, Secretary*

Technical Committees

Technical Committees are constituted to consider issues referred to Council with limited period for inputs or comments.

Issues considered by Technical Committees during the year are captured in chapter three.

Institutions under the National Council for Tertiary Education

There are sixty-three public tertiary institutions under the National Council for Tertiary Education. These are:

- Universities (6)
- Polytechnics (10)
- Specialised Institutions (3)
- Supervisory Bodies (3)
- Other Subvented Organisations (3)
- Colleges of Education (38) (In transition)

*Appendix 1 provides the list of institutions under NCTE.

The Secretariat of Council

The Secretariat of Council is organised into four main Departments: (1) Corporate Affairs, (2) Planning/Research/Policy Development, (3) Finance, and (4) Publications/Documentation/Public Relations. The Secretariat has a staff strength of 30 comprising seven senior members, seventeen senior staff and five junior staff in the proportion of 22 males and 8 females.

Key Officers

The key officers of the Secretariat are:

Prof. Mahama Duwiejua — *Executive Secretary*

Mr. Paul Dzandu — *Deputy Executive Secretary*

Mr. N. A. Abrahams — *Head, Corporate Affairs Department*

Dr. Emmanuel Newman — *Head, Planning, Research and Policy Development Department*

Mrs. Ernestina Kwakye — *Head, Finance Department*

Mrs. Hilda Asante — *Head, Publications, Documentation and Public Relations Department*

*Appendix 3 provides the organogram of the Secretariat.

Staff Movement

Promotions

Based on the recommendation of the Appointments and Promotions Committee, Council approved the following promotions as indicated in Table 1.

TABLE 1

Staff Promotions

No	Name	Former Position	Current Position	Date of Promotion
1	Nii Adotei Abrahams	Senior Assistant Secretary	Head of Corporate Affairs Department	April 1, 2011
2	Dr. Emmanuel Newman	Senior Planning Officer	Head of Planning/Research/Policy Development Department	April 1 2011
3	Mrs. Ernestina Kwakye	Senior Budget Analyst	Head of Finance Department	April 1, 2011
4	Mrs. Hilda Asante	Senior Publications Officer	Head of Publications/Documentation/Public Relations Department	April 1, 2011
5	Francis Ofori	Principal Administrative Assistant	Assistant Secretary	April 1, 2011
6	Frank Kwaku Nketia	Principal Accountant Assistant	Accountant	April 1, 2011
7	Emmanuel Appiah-Owusu Sakyama	Principal Administrative Assistant	Assistant Secretary	April 1, 2011

Recruitment

Based on the recommendations of the Appointments and Promotions Committee, Council approved the following recruitment as indicated in Table 2.

TABLE 2

Staff Appointment

No	Name	Position	Department	Effective Date
1	Mrs. Christiana Asante-Amoah	Administrative Assistant	Corporate Affairs	October 11, 2011

Training and Development

Council pays premium on capacity building of staff of the Secretariat. A number of staff undertook various competency-based training and further academic programmes during the year as indicated in Tables 3 and 4.

Short Courses and Academic Programmes

TABLE 3

Short Courses 2011

No	Name	Programme	Institution	Period
1	Emmanuel Nchor	International Public Sector Accounting Standards	The Institute of Chartered Accountants, Ghana	August 17–18, 2011
2	Emmanuel Nii Atteh Yeboah	International Public Sector Accounting Standards	The Institute of Chartered Accountants, Ghana	August 17–18, 2011
3	Eric Siaw Brako	International Public Sector Accounting Standards	The Institute of Chartered Accountants, Ghana	August 17–18, 2011
4	Sandra Amoah	International Public Sector Accounting Standards	The Institute of Chartered Accountants, Ghana	August 17–18, 2011
5	Daniel Ofori-Mintah	International Public Sector Accounting Standards	The Institute of Chartered Accountants, Ghana	August 17–18, 2011
6	Mrs. Hilda Asante	Advanced Copy-Editing	The Publishing Training Centre, Book House, UK	July 18–23, 2011
7	Mrs. Alberta Larkai	Advanced Copy-Editing	The Publishing Training Centre, Book House, UK	July 18–23, 2011
Academic Programmes				
8	Jacob Gyamfi	MBA Audit (ongoing)	Institute of Professional Studies	2010–2012
9	Fredrick Takyi	MSc Finance (ongoing)	Ghana Institute of Management and Public Administration	2010–2012

TABLE 4

Conferences/Workshops

Name of Workshop	Venue	Dates	Attended by
Quality Assurance in Higher Education	Sandton, Johannesburg, South Africa	July 27–29, 2011	Mr. N. A. Abrahams (CoA Department) Dr. E. Newman (PRPD Department) Mr. Jerry Sarfo (CoA Department)
Consultative Meeting on New Performance Management Policy and Revised Leave Entitlements for Public Services	Mensvic Grand Hotel, East Legon, Accra	November 3, 2011	Mr. N. A. Abrahams (CoA Department)
Workshop on Procurement	Institute of Local Government, Madina, Accra	May 23–26, 2011	Francis Ofori (CoA Department) Daniel Ofori-Mintah (Finance Department)
Placement of Senior Members (Academic) of Universities in Ghana on Single Spine Salary Structure	Crystal Palm Hotel, Accra	November 15–16, 2011	Prof. M. Duwiejua (ES) Mr. Paul Dzandu (DES) Mr. N. A. Abrahams (CoA Department) Mr. Francis Ofori (CoA Department)
Placement of Senior Members (Academic) of Polytechnics in Ghana on Single Spine Salary Structure	Crystal Palm Hotel, Accra	November 29, 2011	Mr. N. A. Abrahams (CoA Department)
Refresher Course for Corporate Fleet	Government Technical Training Centre, Accra	June 8–9, 2011	Samuel Blankson (CoA Department) Ishmael Boadu (CoA Department) Amoah Yaw Manasseh (CoA Department)

PART TWO

PROGRAMME DELIVERY

The following major activities were undertaken during the year under review:

New Academic Programmes

Out of ninety-six (96) proposals considered for the introduction of new programmes, Council on the advice of the **Academic Committee** approved sixty-seven (67) subject to accreditation. The decisions were based on Council's guidelines on the introduction of new programmes.

TABLE 5

New Approved Programmes

No	Programme	Institution
1	MA E-Business and Marketing	University of Ghana
2	MA Marketing Management	University of Ghana
3	MPhil, Management Information Systems	University of Ghana
4	MPhil, Operations Management	University of Ghana
5	BSc., Nurse Anesthesia	University for Development Studies
6	BSc. Home Science Management	University for Development Studies
7	MSc., MPhil, PhD Animal Science	University for Development Studies
8	BA/Dip, Integrated Business Studies	University for Development Studies
9	BSc. Accounting	University for Development Studies
10	BSc. Accounting with Finance	University for Development Studies
11	MCom/Bachelor of Commerce	University for Development Studies
12	Master of Professional Accounting	University for Development Studies
13	MA Development Education	University for Development Studies
14	MEd Agriculture	University for Development Studies
15	MEd Training in Development	University for Development Studies
16	Postgraduate Diploma in Education	University for Development Studies
17	MSc./MPhil, Chemistry	University for Development Studies
18	PhD/MSc./MA <ul style="list-style-type: none"> • Environmental & Resource Management • Social Administration • Development Economics • Development Communication • Peace Studies 	University for Development Studies
19	PhD/MPhil/MSc. (Agronomy, Crop Physiology, Crop Protection, Plant Pathology, Weed Science)	University for Development Studies
20	Business School/Faculty of Education	University for Development Studies

21	Centre for Peace Studies	University for Development Studies
22	B.Tech, Building Technology	Accra Polytechnic
22	B.Tech Civil Engineering	Accra Polytechnic
23	B.Tech, Hospitality Management	Accra Polytechnic
24	HND Computer Science	Accra Polytechnic
25	HND Electrical Electronic Engineering	Tamale Polytechnic
26	HND, Mechanical Engineering	Tamale Polytechnic
27	HND Mechanical Engineering	Cape Coast Polytechnic
28	B.Tech, Hospitality and Tourism	Ho Polytechnic
29	B.Tech Automotive Engineering	Koforidua Polytechnic
30	HND, Environmental Management	Koforidua Polytechnic
32	B.Tech, Energy System Engineering	Koforidua Polytechnic
33	B.Tech, Communication	Koforidua Polytechnic
34	B.Tech, Accounting	Koforidua Polytechnic
35	B.Tech, Chemical Engineering	Kumasi Polytechnic
36	HND, Tourism	Tamale Polytechnic

Council's decisions were communicated to the Institutions, the National Accreditation Board and the Minister of Education.

Draft Bills

On the recommendation of Technical Committee Council submitted comments on the following issues referred to it for advice.

- **Draft Colleges of Education Bill** — Council among other things advised that at the early stages of their development, Colleges of Education as tertiary institutions should be restricted to award of certificates and diplomas only to enable them consolidate their experience before they are allowed to award degrees. The Colleges of Education Bill is yet to be passed by Parliament.
- **Draft Bill on new Public Universities**
 - University of Health and Allied Sciences
 - University of Energy and Natural Resources Bill

Council submitted comments on the two Bills to the Parliamentary Select Committee on Education. Parliament has passed the Bills of the two Universities.

Transition of Colleges of Education to Tertiary Institutions

As part of the roadmap for the transition of Colleges of Education into the tertiary system, the Joint National Council for Tertiary Education/ Ghana Education Service Council Committee that is managing the transition process and being coordinated by the NCTE Secretariat set up four Committees to work on the following:

- Statutes of Colleges of Education
- Scheme of Service for Colleges of Education
- Conditions of Service for Colleges of Education
- Orientation Workshops for Management and Councils of the Colleges of Education.

The first three Committees have submitted their reports which have been circulated to

stakeholders for comments. The fourth Committee is working on a training manual for its work.

Sustainable Policy of Funding Education in Ghana

The issue of increasing cost of tertiary education has been a major challenge to the sector. In finding a solution to the challenge, the Ministry of Education in collaboration with the National Council for Tertiary Education and the Ghana Education Service organised a Stakeholders' Consultative Forum on sustainable means of funding education in Ghana — pre-tertiary and tertiary education. The forum was held in Accra on August 24–25, 2011. A technical committee has been formed to come up with a draft report which would form a working document for further consultations.

- **Capacity Building of the Institutions**
As part of its efforts to promote management efficiency in tertiary institutions, the Secretariat organised training workshops for key officers during the year. These were:

Medium Term Expenditure Framework Budget

The workshop was organised by the Finance Department for budget officers of all public tertiary institutions under the NCTE. This was designed to make the officers in charge of budget preparation at the institutional level understand the new guidelines in the preparation of the Medium Term Expenditure Framework (MTEF) budget. The workshops were held on July 18–30, 2011.

Procurement Law

The Finance Department organised workshops for officers involved in

procurement at the thirty-eight (38) Colleges of Education. The workshops, held on May 24–26, 2011, dealt with aspects of the Procurement Law and procedures for accessing GETFund allocations.

- **Publications**

In line with Council's mandate, the Publications, Documentation and Public Relations Department co-ordinated the publication of the following:

- 2010 Statistical Digest
- Tertiary Education Series with the following titles:
 - Student Industrial Attachment Programme in Ghanaian Polytechnics/Institutions: Challenges and Prospects
 - Confronting the Challenges of Funding Higher Education in Ghana: The Role of the State, Corporate Institutions and Students
 - The Genesis, Developmental Activities and Challenges of NUFFIC Programme (NPT/GHA-046), In Accra Polytechnic.

- **Projects**

The Teaching and Learning Innovation Fund (TALIF) — TALIF Projects with the support of the World Bank which started in 2005 officially ended in October 2011. Under the project, a number of research activities, equipment to support teaching and learning, staff capacity building including PhD and Masters programmes, were undertaken. An end-of-project report is being prepared.

PART THREE

FINANCIAL PERFORMANCE

The resource envelope of the tertiary sector consisted of government subvention of GH¢276,337,155 representing 53% of total source of income for the sector, GETFund GH¢53,405,000 (10%) and Internally Generated Funds GH¢190,690,426 (37%). The total recurrent expenditure against the GOG

subvention (GH¢276,337,155) stood at GH¢322,412,660 resulting in an adverse variance 16.7% (GH¢46,075,508) of actual expenditure in excess of the approved budget, which the institutions had to fund from other sources. Appendix 3 provides the distribution of Ceiling for Tertiary Institutions from the 2011 Budget.

PART FOUR

AUDITED ACCOUNTS AND FINANCIAL STATEMENT OF THE SECRETARIAT

AUDITORS' REPORT ON THE ACCOUNTS OF NATIONAL COUNCIL FOR TERTIARY EDUCATION FOR THE PERIOD JANUARY 1 TO DECEMBER 31, 2011

We have audited the attached financial statement prepared under the historical cost convention.

Respective Responsibility of the Management and Auditors

2. Management of the Council is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on these financial statements and to report our opinion to you.

Basis of Opinion

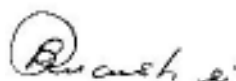
3. We conducted our audit in accordance with generally accepted auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amount and disclosure in the financial statement. It also includes an assessment of the significant estimates and judgements made by Management in the preparation of the financial statement, and of whether the accounting policies are appropriate to the

Council's circumstances, consistently applied and adequately disclosed.

4. We planned and performed our audit so as to obtain all information and explanation, which we considered necessary in order to provide us with sufficient evidence, to give reasonable assurance that the financial statement are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statement.

Opinion

5. In our opinion, the financial statement gives a true and fair view of the state of the Council's affairs as of 31st December, 2011 and of Surplus for the year then ended.



For: AUDITOR-GENERAL
ROBERTA QUARSHIE (MS)
ASST. AUDITOR-GENERAL/CAD

February, 2012

NATIONAL COUNCIL FOR TERTIARY EDUCATION

BALANCE SHEET AS AT 31ST DECEMBER, 2011

<u>NON CURRENT ASSETS</u>	<u>NOTES</u>	<u>2011</u>	<u>2010</u>
		GH¢	GH¢
Property, Plant & Equipment	2	<u>139,014</u>	<u>82,483</u>
 <u>CURRENT ASSETS</u>			
Accounts Receivables	3	31,824	37,154
Bank Balances	4	8,364,949	1,195,829
		<u>8,396,773</u>	<u>1,232,983</u>
 <u>CURRENT LIABILITIES</u>			
Undisbursed Tertiary Institutions Funds	5(b)	3,473,387	
Accounts Payable	5(a)	<u>3,064</u>	<u>20,561</u>
		<u>3,476,451</u>	<u>20,561</u>
 <u>NET CURRENT ASSETS</u>		4,920,322	1,212,422
 <u>NET ASSETS</u>		5,059,336	1,294,905
 REPRESENTED BY:			
Accumulated Fund	6	5,024,042	1,259,611
Car Loan Revolving Account	7	35,294	35,294
		<u>5,059,336</u>	<u>1,294,905</u>


 ACCOUNTANT


 EXECUTIVE SECRETARY

NATIONAL COUNCIL FOR TERTIARY EDUCATION

INCOME STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2011

<u>INCOME</u>	<u>NOTES</u>	<u>2011</u> GH¢	<u>2010</u> GH¢
Subvention	8	6,253,410	2,097,768
Other Incomes	9	3,099	48,343
Tertiary Institutions Transfers	8(b)	232,615,811	–
		<u>238,872,320</u>	<u>2,146,111</u>
LESS EXPENDITURE			
Personnel Emoluments	10(a)	1,029,505	591,805
General Administration	11	705,485	577,895
Service Activity	12	328,058	35,733
Transfers to Tertiary Institutions	10(b)	233,048,807	–
		<u>235,111,855</u>	<u>1,205,433</u>
SURPLUS/(DEFICIT)		3,760,465	940,678

NATIONAL COUNCIL FOR TERTIARY EDUCATION

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2011

	<u>2011</u> GH¢	<u>2010</u> GH¢
Cashflow from Operating Activities		
Surplus/(Deficit)	3,760,465	940,678
Adjustment for:		
Depreciation	24,741	14,817
Prior year adjustment	3,966	
Surplus/(Deficit) before Working Capital Changes	3,789,172	955,495
Decrease/(Increase) in Trade & Other Receivables	5,330	(1,863)
Decrease/(Increase) in Accounts Payables	3,455,890	11,681

(a) Net Cashflow from Operating Activities	7,250,392	965,313
Cashflow from Investing Activities		
Investment (Loan Int)	160	
Purchase of Assets	(81,272)	(37,927)
(b) Net Cash from Investing Activities	(81,272)	(37,767)
Cashflow from Financing Activities		
(c) Net Cashflow from Financing Activities		
Decrease in Cash & Cash Equivalents	7,169,120	927,545
Analysis of Cash & Cash Equivalents	Balance at 31/12/11	Balance at 31/12/10
Opening Cash/Bank Balance	1,195,829	268,284
Increase/Decrease in cash	7,169,120	927,545
Closing Bank Balance	<u>8,364,949</u>	<u>1,195,829</u>
3. RECEIVABLES:		
	2011	2010
	GH¢	GH¢
(a) VEHICLE LOANS	25,338	28,407
(b) LOANS/ADVANCES	5,964	8,226
(c) GUSS	222	222
(d) Enterprise Insurance	300	300
	<u>31,824</u>	<u>37,154</u>
4. BANK BALANCES		
Bank of Ghana A/c 1	60,747	48,835
Bank of Ghana A/c 56	3,396,007	–
Bank of Ghana A/c 2	4,908,195	1,146,994
	<u>8,364,949</u>	<u>1,195,829</u>

5(a) PAYABLES	2011 GH¢	2010 GH¢
TUC	–	1,213
Sundry creditors	64	64
Talif	3,000	3,000
IRS	–	16,284
	<u>3,064</u>	<u>20,561</u>

GH¢

GH¢

5(b)UNDISBURSED TERTIARY INSTITUTIONS FUND

BALANCE FROM 2010	5,438,897
Disbursed UCEW	1,695,351
UMAT	270,160
	<u>3,473,387</u>

6. ACCUMULATED FUND

Opening Balance	1,263,577	318,934
Surplus/Deficit for the year 2010	3,760,465	940,678
Additions		
Unpresented council members cheques for 2009	–	3,965
Less Office building transferred to PSIDL	–	
Closing Balance	<u>5,024,042</u>	<u>1,263,577</u>

7. Car Loan Revolving Accounts	2011 GH¢	2010 GH¢
Opening Balance	35,134	35,134
Int on Loan	160	160
	<u>35,294</u>	<u>35,294</u>

8(a) Subvention		
Personnel Emolument	617,550	549,824
Administration	4,941,533	1,528,569
Service	643,219	19,375
Investment	51,108	–
	<u>6,253,410</u>	<u>2,097,768</u>

8(b) SUBVENTION RECEIVED ON BEHALF OF TERT INST.

PE	198,127,196
BOOK AND RESEARCH	31,983,633
INVESTMENT	2,504,982
	<u>232,615,811</u>

9. OTHER INCOME	2011 GH¢	2010 GH¢
Account 56		42,275
Workshop for Tertiary Institutions	–	
Sale of Publications	3,099	6,068
Sale of Tender	–	
	<u>3,099</u>	<u>48,343</u>

10. PERSONNEL EMOLUMENTS	2011 GH¢	2010 GH¢
NCTE		
PE Emolument	617,550	441,330
Other Allowances	–	2,446
Pensions	2,236	1,965
NCTE Members Allowances	409,719	146,065
	<u>1,029,504.70</u>	<u>591,805</u>

10 (b) PERSONNEL EMOLUMENTS

PE Emoluments	198,509,084
Book and Research Allowance	31,983,633
Investment	2,556,090
	<u>233,048,807</u>

11. ADMINISTRATION

Telephone	9,384	6,516
Electricity	68,318	23,805
Water	3,751	1,818
Electricity Subsidy	6,154	
Postages	6,783	2,977
Office Cleaning	21,733	17,239
Stationery	21,083	17,004
Meetings	51,409	51,363
Entertainment & Hospitality	20,548	24,450
Repairs to office furniture	–	8,025
Ex-gratia Award	–	19,109
Accident Free Allowance	–	2,968
Honorarium	65,580	41,932
Sitting Allowances	97,479	44,007
Travel and Transport	11,872	–
Repairs of Office Building	20,851	4,704
KNUST	–	26,664
Maintenance of Office Equipment	19,272	9,920
Colleges of Education	–	62,802

Office Consumable Equipment		1,470	49
Depreciation — Office & Household Equipements		19,630	9,690
Depreciation — Furniture & Fittings		4,401	4,240
Refund of Medical Expenses		13,597	9,437
Office Consumables		8,234	3,977
Office furniture repairs		106	—
UMaT		—	13,362
General office Expenses		4,993	
IRS		40,725	—
Book Grant		600	—
Miscellaneous Expenses		—	2,304
Other Allowances		4,047	374
Book Allowance		22,683	42,666
Printing & Publication	13	16,524	13,418
Travelling & Transport	14	139,978	102,022
Financial Charges	15	9,273	6,060
		705,485	577,895

12. SERVICE ACTIVITY

Workshop		151,053	1,095
Rent		7,980	—
Adverts		17,025	2,833
Staff Training		7,320	—
Security Services		20,592	18,941
Conference		110,208	5,051
Travelling and Transport		—	5,381
Internet Provision		13,480	2,432
Donations		400	—
		328,058	35,733

13. PRINTING & PUBLICATIONS

Newspapers & Periodicals	9,244	7,241
Publications	7,280	229
Contact Printing	—	5,948
	<u>16,524</u>	<u>13,418</u>

14. TRAVELLING & TRANSPORT

	<u>2011</u> GH¢	<u>2010</u> GH¢
Subsistence Allowances	37,684	27,445
Motor Vehicle Repairs	12,230	12,993
Motor Vehicle Running	89,355	60,697
Depreciation — Motor Vehicles	709	887
	<u>139,978</u>	<u>102,022</u>

15. FINANCIAL CHARGES

Insurance	9,106	6,030
Bank Charges	167	30
	<u>9,273</u>	<u>6,060</u>

16. OTHER ALLOWANCES

Electricity Subsidies		2,446
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NATIONAL COUNCIL FOR TERTIARY EDUCATION

2. ASSETS SCHEDULE AS AT 31ST DECEMBER, 2012

FIXED ASSETS	OFFICE/ HOUSEHOLD EQUIPMENT GH¢	FURNITURE & FITTINGS GH¢	MOTOR VEHICLES GH¢	OFFICE BUILDING GH¢	TOTALS GH¢
Valuation at 1/1/2011	127,126	35,530	38,428	–	201,084
Additions/(Disposals)	75,957	5,314	–	–	81,271
Balance at 31/12/2011	203,083	40,844	38,428	–	282,355
DEPRECIATION					
RATE	0.15	0.15	0.20	–	–
Balance at 1/1/2011	72,214	11,506	34,881	–	103,785
Charge for the Year	19,630	4,401	709	–	24,740
Balance at 31/12/2011	91,844	15,907	35,590	–	143,341
NET BOOK VALUE					
At 31/12/2011	111,239	24,937	2,838	–	139,014
At 31/12/2010	54,912	24,024	3,547	–	82,483

CHALLENGES AND THE WAY FORWARD

The challenges facing the sector are:

- Inadequate funding
- Deterioration of facilities due to explosion in enrolment in public universities
- Gender imbalance in enrolment
- Increasing cost of providing tertiary education
- Limited access to qualified applicants
- Weak support for science and technology and research
- Weak linkage with industry
- Quality control as a result of proliferation of tertiary institutions
- Implement performance-base funding to encourage affirmative action,
- Promote basic and applied research,
- Encourage improvement in ICT in tertiary institutions,
- Support the development of private tertiary institution, and
- Develop a policy for sustainable funding of tertiary education
- Institute a Research Fund for tertiary education
- Review the standard norms for tertiary education

As a way forward Council would focus on the following and develop policies and strategies to address them:

- Promote effective distance education,
- Facilitate the establishment of an Open University,
- Strengthen Colleges of Education to become a viable tertiary education option,
- Facilitate collaboration between higher education institutions and the private sector
- Develop a policy for private participation in tertiary education
- Review the policy on higher education
- Collaborate with the National Accreditation Board to develop a qualification framework for tertiary education.

List of Institutions under NCTE

No.	Name of Institution	Official Address/E-mail	Telephone No
1.	University of Ghana, Legon (UG)	P. O. Box 25, Legon–Accra VCoffice@ug.edu.gh	0302–501967/ 0302–502701
2.	Kwame Nkrumah University of Science and Technology, Kumasi (KNUST)	P.M.B., Kumasi ustib@libr.ug.edu.gh	03220–60137/60331/ 60334/60334
3.	University of Cape Coast (UCC)	P.M.B., Cape Coast VCUCC@ghana.com	03321–32050/32378
4.	University for Development Studies, Tamale (UDS)	P. O. Box 1350, Tamale UDS@ug.gn.apc.org	03720–22422 22009/22369/22078/ 26633/26634
5.	University College of Education of Winneba (UEW)	P. O. Box 25, Winneba ucew@ug.gn.apc.org	03323–22268/22261
6.	University of Mines and Technology, Tarkwa (UMaT)	P. O. Box 237, Tarkwa	03123–20492 03123–20324
OTHER INSTITUTIONS			
1.	Institute of Professional Studies, Accra (IPS)	P. O. Box 149, Legon	513503/500722 0244 257294
2.	Ghana Institute of Languages (GIL)	P. O. Box 67, Accra	0302–221052
3.	Ghana Institute of Journalism	P. O. Box GP 667, Accra	0302–228336
POLYTECHNICS			
1.	Accra Polytechnic	P. O. Box 561, Accra	662263/662939
2.	Takoradi Polytechnic	P. O. Box 256, Takoradi	0302–22917/22918
3.	Kumasi Polytechnic	P. O. Box 854, Kumasi	03220–22387
4.	Ho Polytechnic	P. O. Box 217, Ho	03620–28398
5.	Tamale Polytechnic	P. O. Box 3, N/R, Tamale	03720–22771/23850
6.	Cape Coast Polytechnic	P. O. Box A. 50, Cape Coast	03321–33090
7.	Sunyani Polytechnic	P. O. Box 206, Sunyani	03520–23278/27052
8.	Koforidua Polytechnic	P. O. Box 981, Koforidua	03420–24466 (Direct)
9.	Bolgatanga Polytechnic	P. O. Box 767, Bolgatanga	03820–23938/24732
10.	Wa Polytechnic	P. O. Box 238, Wa	03920–22878

APPENDIX 1 (cont'd)

No.	Name of Institution	Official Address/E-mail	Telephone No
LIST OF COLLEGES OF EDUCATION			
1.	Abetifi Presbyterian College of Education	P. O. Box 19, Abetifi	0342030177
2.	Accra College of Education	P. O. Box 221, Legon	0302865737
3.	Ada College of Education	P. O. Box 34, Ada	0303522220
4.	Agogo Presbyterian College of Education	P. O. Box 26, Agogo	0322092185
5.	Akatsi College of Education	P. O. Box PMB, Akatsi akatsico@yahoo.com	0362644408
6.	Akrokerri College of Education	P. O. Box 32, Akrokerri	0322021659
7.	Atebubu College of Education	P. O. Box 29, Atebubu	0352622024
8.	Bagabaga College of Education	P. O. Box 35, NR, Tamale	0372023247
9.	Berekum College of Education	P. O. Box 74, Berekum	0352222018
10.	Bimbila E.P. College of Education	P. O. Box 16, Bimbila	0372023742/0372023
11.	Dambai College of Education	P. O. Box 84, Dambai	0362122103
12.	Enchi College of Education	P. O. Box 44, Enchi	
13.	Evangelical Presbyterian College of Education	P. O. Box 12, Amedzofe	0362122002/9
14.	Foso College of Education	P. O. Box PMB, Foso	
15.	Gbewaa College of Education	P. O. Box 157, Bawku	
16.	Holy Child College of Education	P. O. Box 245, Takoradi	0312023430
17.	Jasikan College of Education	P. O. Box 14, Jasikan	
18.	Kibi Presbyterian College of Education	P. O. Box PMB, Kibi	0342030766
19.	Komenda College of Education	P. O. Box KM5, Komenda	0312095131
20.	Mampong Technical College of Education	P. O. Box 31, Mampong-Ashanti	0322222209
21.	Mount Mary College of Education	P. O. Box 19, Somanya	0342091414
22.	NusratJahan College of Education	P. O. Box 71, Wa	0392022338
23.	Ofinso College of Education	P. O. Box 7, Offinso-Ashanti	
24.	Ola College of Education	P. O. Box 175, Cape coast	0332133256/033213320
25.	Peki College of Education	P. O. Box 14, Peki	0362722043
26.	Presbyterian College of Education	P. O. Box 27, Akropong-Akuapem	0342722199
27.	Presbyterian Women's College of Education	P. O. Box 19, Aburi	0342822039
28.	SDA College of Education	P. O. Box 18, Asokore-Koforidua	0342021281
29.	St. John Bosco College	P. O. Box 11, Navrongo	0382122617
30.	St. Francis' College of Education	P. O. Box 100, Hohoe	0362722006
31.	St. Joseph College of Education	P. O. Box 15, Bechem	0352122332
32.	St. Louis College of Education	P. O. Box 3041, Kumasi	0322028081
33.	St. Monica's College of Education	P. O. Box 250, Mampong-Ashanti	0322222205
34.	St. Teresa's College of Education	P. O. Box 129, Hohoe	0362722043
35.	Tamale College of Education	P. O. Box 14, Tamale	0372023687
36.	Tumu College of Education	P. O. Box 19, Tumu	0392020901
37.	Wesley College of Education	P. O. Box 1927, Kumasi	0322028541/032202226
38.	Wiawso College of Education	P. O. Box 945, Wiawso	0312095131

Distribution of Ceiling for Tertiary Institutions — 2011 Budget

INSTITUTION	PE GH¢	ADMIN GH¢	SERVICE GH¢	INVESTMENT GH¢
University of Ghana — Main	28,056,062	325,349	157,218	—
UG — Business School	1,950,952	76,108	50,442	—
UG — Medical School	5,434,993	78,791	106,580	—
UG — Dental School	779,591	42,292	34,407	—
School of Allied Health Sciences	2,859,286	56,034	48,908	—
College of Health Sciences	781,114	32,714	19,803	—
School of Nursing	867,450	76,471	30,000	—
School of Pharmacy	890,925	20,257	9,768	—
College of Agriculture	4,636,779	54,089	9,647	—
School of Public Health	1,763,180	76,149	68,408	—
NMIMR	1,343,503	79,027	37,902	—
SUB TOTAL	49,363,835	917,279	573,084	—
KNUST — MAIN	23,306,762	312,754	341,318	—
— College of Health Sciences	5,328,265	165,913	100,000	—
— Forest Resources Technology	1,128,065	93,128	96,000	—
SUB TOTAL	29,763,092	571,795	537,318	—
UMaT 2,182,066	344,947.52	252,003	—	—
UCC — MAIN	18,550,374	326,653	179,207	—
— SCHOOL OF AGRIC	1,471,870	98,445	34,262	—
— IEPA	276,126	35,083	23,725	—
— SMHS	1,547,889	123,456	28,000	—
SUB TOTAL	21,846,259	583,637	265,194	—
UEW — Winneba	9,887,178	300,848	168,412	—
— Kumasi	944,207	62,309	55,418	—
— Mampong	396,720	31,857	37,470	—
SUB TOTAL	11,228,104	395,014	261,300	—
UDS — Main	4,079,344	281,412	186,305	—
— SMHS	1,598,246	52,291	59,418	—
SUB TOTAL	5,677,590	333,702	245,723	—
TOTAL — Universities	120,060,947	3,146,375	2,134,623	—

APPENDIX 2 (cont'd)

INSTITUTION	PE GH¢	ADMIN GH¢	SERVICE GH¢	INVESTMENT GH¢
IPS	2,884,175	68,041	64,828	–
GIL	791,435	59,887	22,792	–
GIJ	750,026	28,782	31,520	–
TOTAL — Other Teaching	4,425,637	156,710	119,140	–
NCTE	791,964	240,116	174,383	300,000
Managing TTC Transition	–	76,471	–	–
Centre for Maths Science	–	23,529	–	–
OPEN UNIVERSITY	–	13,962	–	–
Book & Research Allowances	–	6,914,000	–	–
NAB	481,288	26,180	35,265	–
NABPTEX	510,588	25,243	21,055	–
TOTAL — Supervisory Bodies	1,783,840	7,319,501	230,703	300,000
Accra	2,537,110	65,068	79,290	–
Kumasi	5,889,991	60,575	68,035	–
Takoradi	4,299,435	46,088	63,667	–
Ho	2,439,878	46,797	62,517	–
Cape Coast	1,772,090	35,552	35,367	–
Tamale	2,097,115	41,929	47,758	–
Sunyani	3,000,343	35,642	53,232	–
Koforidua	3,691,59	37,331	32,740	–
Wa	1,218,804	23,525	26,537	–
Bolgatanga	2,121,918	23,525	26,537	–
TOTAL — Polytechnic	29,068,274	416,030	495,678	–
Ghana Academy of Arts & Sciences	260,871	25,129	6,912	–
Ghana Science Association	112,916	26,524	6,477	–
Encyclopaedia Africana Project	104,334	23,732	6,467	–
London Office	183,181	86,000	–	–
TOTAL — Subvented Bodies	661,303	161,385	19,855	–
COLLEGES OF EDUCATION	–	800,000	1,000,000	173,295
GRAND TOTAL	156,000,000	12,000,000	4,000,000	473,295

Organogram of the Secretariat

