Guinea

SCHOOL FINANCE

SABER Country Report
2013

100096

Policy Goals	Status
1. Ensuring basic conditions for learning There are no policies requiring basic educational inputs, including electricity, water, hygienic facilities, textbooks, or libraries; performance goals exist for primary school students, but not for secondary school students.	Latent
2. Monitoring learning conditions and outcomes While there is substantial information on learning conditions, there is limited student achievement data, and it is not made accessible to those in the planning unit. Information on learning outcomes is available to inform the allocation of resources.	Established
3. Overseeing service delivery There are mechanisms to verify the availability of physical resources, but not the effective number of school days. Textbook inventories are monitored at the primary level only, and are not reported until after the beginning of the school year. While there are incentives to curb teacher absenteeism, policies to fund substitute teachers do not exist.	Established
4. Budgeting with adequate and transparent information The drafted budget is informed by enrollment and student demographics, and their use of forecasting, classification systems, and public reporting contribute to a transparent and comprehensive budget.	Established
5. Providing more resources to students who need them While there are some donor-funded programs to provide additional resources for socioeconomically disadvantaged students, there are no open-ended programs or funding in the education budget. While there are no tuition fees, all households must absorb PTA fees, textbook costs, uniforms, and school supplies. All students must absorb these costs, regardless of ability to pay.	Established
6. Managing resources efficiently There are neither internal nor external audits of the education budget in Guinea. However, there are regulations ensuring construction contracts are competitive and transparent.	Latent

Overview of SABER-School Finance

All education systems rely on financing to function, but the characteristics and actions of a successful school finance system are not always clear. Research has often failed to find a strong relationship between spending and learning outcomes in education, which leads some researchers and policy makers to question whether the amount of spending in education matters at all (Hanushek 1986). Among countries with similar levels of income, those that spend more on education do not necessarily score higher on international assessments such as the Program for International Student Assessment (PISA). Even within an education system, student achievement can vary substantially among localities that spend comparable amounts (Wagstaff & Wang 2011). The observation that learning outcomes are seemingly unrelated to spending levels supports the argument that how money is spent, not simply how much, matters in education finance.

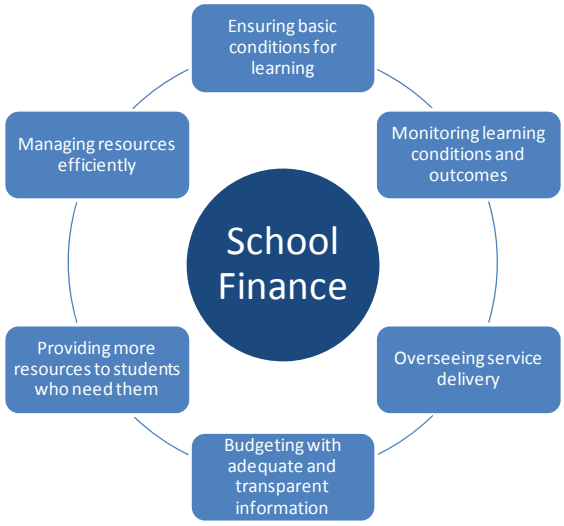
Although the availability of financial resources does not guarantee quality education, it is impossible to achieve this goal without adequate resources (Reschovsky & Imazeki 2001), which often come from public sources. Education spending comprises a large share of government budgets—particularly in low-income countries, where 18 percent of public expenditures, on average, is devoted to education (EdStats 2011). Governments are responsible for using these public funds in a way that promotes the highest possible learning levels, especially given the pressure placed on budgets by the global financial crisis and continuing economic volatility. Understanding how to use resources for education wisely should thus be a top priority for education policy makers.

Systems Approach for Better Education Results (SABER)-School Finance informs this conversation with a focus on the policies that drive performance in a school finance system. SABER-School Finance collects, analyzes, synthesizes, and disseminates comprehensive information on school finance policies in primary and secondary education across a range of different education systems. Our goal is to enable policymakers to learn about how other countries address the same policy challenges related to school finance and thus how to make well-informed policy choices that will lead to improved learning outcomes.

SABER-School Finance is a framework that guides the collection of standardized data to characterize and assess school finance systems around the world. The project primarily examines education finance policies, relying on key informants and official document review to map out the policy landscape. In doing so, it provides new data that illuminates a key education area under the direct control of education policymakers. Where possible, SABER-School Finance also incorporates measures of policy implementation at the central level, although other larger-scale surveys at the local and school level would be necessary to do a full analysis of implementation.

To describe the essential functions of an education finance system, SABER-School Finance collects information in five data collection areas: (i) School Conditions and Resources; (ii) Allocation Mechanisms; (iii) Revenue Sources; (iv) Education Spending; and (v) Fiscal Control and Capacity. These core areas follow resources for education throughout the complex funding cycle, although related activities do not always occur sequentially.

Figure 1: Policy Goals in School Finance



After identifying how a particular education finance system functions, SABER-School Finance determines the extent to which the system effectively provides resources so that all children can learn, using six policy goals widely shared across countries: (i) Ensuring basic conditions for learning; (ii) Monitoring learning conditions and outcomes; (iii) Overseeing service delivery; (iv) Budgeting with adequate and transparent information; (v) Providing more resources to students who need them; and (vi) Managing resources efficiently (see Figure 1). These policy goals reflect actionable ways that school finance systems can follow three well-known foundational concepts in school finance: adequacy, equity, and efficiency. Progress toward each of these goals is measured by policy levers, which are actions a government can take to improve its education finance system.

This country report uses this framework to characterize and assess the education finance system in Guinea.

Guinea's School Finance System Results

Goal 1: Ensuring basic conditions for learning

Latent ●○○○

School finance systems should create an environment that supports and encourages learning. To do so, systems must provide adequate resources to ensure that all students have the opportunity to receive a high quality basic education and set performance goals to drive the effective use of resources. Although standards of student achievement, as well as the costs to reach those standards, may vary across countries and student groups, there is a minimum amount of resources required to produce learning outcomes. SABER-School Finance uses two levers to assess progress in this goal: (1) Are there policies to provide basic inputs? and (2) Are there established learning goals?

(1) In Guinea, there are few policies in place to require necessary educational inputs. Although the government and development partners have improved the number of schools that have electricity, potable water, textbooks, and hygienic facilities, there are no policies setting any of these as minimum standards for all schools. While there was a bill drafted before 2008 to describe requirements for textbook provision, it was never enacted (*Projet de Document de Politique Nationale Du Manuel Scolaire, n.d.)*. Evidence shows that textbooks can have a significant impact on learning outcomes (Glewwe et al. 2007; Jamison et al. 1981; Heyneman et al. 1984), and libraries may provide access to textbooks and other learning materials. Guinea does set qualifications to become a primary or secondary school teacher. Primary school teachers are required to complete secondary school and then attend the Normal School. While the original law states teacher candidates must attend the Normal School for four years (*Decret 92*, 1990), other government documents recognize the fact that the program only requires two years to complete (*Rapport D'*Etude Diagnostique Sur la Question Enseignante*, 2013).* Secondary school teachers are required to complete four years of postsecondary education at the Institute of Higher Education Sciences of Guinea (ISSEG). Using policies to stipulate which learning resources should be provided is in line with successful education systems such as Ontario, Canada, where the school funding policy explicitly provides resources for qualified teachers, textbooks, librarians, classrooms, computers, and other inputs.

(2) There are performance goals that should promote learning for primary school students, but equivalent learning goals do not exist for secondary school students. Specific and limited system-wide performance goals, such as requiring that students show proficiency on a national assessment or that they be well prepared to enter tertiary education, allow successful school finance systems (such as France, Japan, and the Netherlands) to set targets and measure success in delivering quality education. There are several performance goals to be accomplished by 2015, all of which appear to be monitored regularly by the government (See Box 1). While these performance goals may help monitor education access and attendance, measures of the quality of education through student proficiency rates could help the government monitor the system's capacity to maintain quality as it increases access.

Box 1. Guinea System Performance Goals for 2015

- 100 percent access to first grade of primary
- 88 percent primary school completion
- 60 percent transition from primary to lower secondary (*collège d'enseignement général)*
- 38 percent transition from lower secondary to upper secondary (*lycée*)

Source: *Lettre de Politique Sectorielle de Education, 2007.*

Goal 2: Monitoring learning conditions and outcomes

Established ●●●○

Accurate information on learning conditions and outcomes is necessary for informed decision-making about spending. Data are particularly useful to encourage objective decision-making in challenging political economy environments. As more data become consistently available, policymakers are more likely to use them (Crouch 1997). Knowing which inputs are available will inform school finance policymakers about how funds are being used at the school level, and access to assessment results will show whether funds are being used effectively. SABER-School Finance uses two levers to assess progress in this goal: (1) Are there systems in place to monitor learning conditions? and (2) Are there systems in place to assess learning outcomes?

(1) Guinea collects considerable information on learning conditions annually, although it does not centrally monitor student attendance. The school census gathers information on enrollment, and teacher rosters once a year, but this information should be updated at least every other month throughout the year so that budgets may be systematically allocated to represent school and student needs (Porta & Arcia 2011). Guinea collects data on the availability of textbooks, libraries, qualified teachers, computers, water, hygienic facilities, and electricity annually (*Annuaire Statistique Enseignement Primaire*, 2012).Successful education systems, including the United Kingdom and Ontario, Canada, document learning conditions and use these data on basic infrastructure and instructional materials to redirect resources to the neediest schools or to take action in schools that are not providing the specified inputs (see Box 2 for an example from the United Kingdom). It is unusual for a country to collect such considerable data regarding learning conditions but not performance goals (as described in Goal 1) as Guinea appears to. Guinea does not collect student attendance data at the central level, which can help ensure equitable and appropriate resource allocation.

Box 2. Collection and use of school facility data in the United Kingdom

In 2004, the United Kingdom incorporated analysis of school facility data into its school improvement framework. School inspections and self-evaluations were major components of this reform. The reform created the Office for Standards in Education, Children's Services and Skills (Ofsted) to monitor whether schools have met standards in learning outcomes, student well-being, school facilities, and other areas. The central level uses these data on inputs, intermediate outputs, and outcomes to monitor progress towards national targets and to inform the external inspection of individual schools by the national Ofsted inspectorates. Schools are also able to analyze their performance with RAISEonline, a tool that provides interactive analysis of school and student performance, as well as comparisons to peers.

Source: Adapted from Ofsted. (2011). "Who we are and what we do." Available online: http://www.ofsted.gov.uk.

(2) Guinea conducts limited assessments to assess student learning, and they are not used to shape policy. The only large-scale student assessment conducted in recent years is that of a sample of CE2 students in 2008 and 2012 in French and calculus. The assessment results can be disaggregated geographically, by school level and student demographics. Unfortunately, the results of these examinations are not made available to the planning unit to inform resource allocation. Many successful systems, like Ontario, Canada, widely use student achievement data to identify schools in need of greater monetary and human resource investment to improve student performance.

Goal 3: Overseeing service delivery

Established ●●●○

In addition to creating and monitoring education policies, an efficient school finance system should confirm that financial resources are converted into learning opportunities at the provider level. The provision of high-quality education requires adequate service delivery in addition to physical inputs. There is no guarantee that reported public expenditure on education even reaches schools (Reinikka & Svensson 2004), let alone that resources are used well to provide schooling, so it is imperative that school finance systems have mechanisms to measure the quality of service delivery at the school level. SABER-School Finance examines these mechanisms using two levers: (1) What mechanisms are in place to verify the availability of physical resources at schools? and (2) What mechanisms are in place to verify the availability of human resources in schools?

(1) There are limited mechanisms to monitor physical resources and ensure their timely distribution. In Guinea, three months after the school year has started, the Department of Planning collects and aggregates information including school textbook inventories. However, Guinea does not verify whether there are sufficient textbooks before the school year starts, which would allow them to restock schools lacking them. Reforms in both developed and developing countries have been necessary to provide textbooks to schools on time (Leung 2005). For example, in Washington, DC, a new procedure for textbook inventory increased the share of public schools with textbooks at the start of the school year from less than half to almost all of schools (Labbé 2007). There is no system to centrally monitor the actual number of days schools are open. In rural areas, there is often a difference between the required number of school days and actual days the school is open due to seasonal work demands. While school officials may monitor teachers' progression through the curriculum, the actual number of days of school is not monitored or reported. Many education systems have the practice of requiring headmasters or principals record the actual days schools are open and reported through local authorities to a central planning office. School construction expenditure is monitored by decentralized authorities, not just the contractor, which may reduce opportunities for corruption.

(2) By policy, teacher attendance is monitored and absenteeism is penalized, but substitutes are not provided when teachers are absent. Instruction, and therefore teacher attendance, is the most crucial factor in the use of education resources; student learning will not occur if teachers are not present. In Guinea, according to policy, the General Inspectorate of Education and the heads of decentralized departments monitor teacher attendance, including through unannounced visits. However, there is no policy on providing substitute teachers in case of absence, which may hinder learning.

Goal 4: Budgeting with adequate and transparent information

Established ●●●○

Although the Ministry of Finance often sets the overall allocation of resources for the education budget, sound budget preparation requires participation from many actors in the school finance system, including central and subnational education authorities. Throughout the process, information is essential to develop a budget that reflects sector priorities and to communicate that budget to education stakeholders. SABER-School Finance uses two levers to assess progress in this policy goal: (1) Is information used to inform the budget process? and (2) Is the budget comprehensive and transparent?

(1) Some objective criteria are used to allocate resources for education, and future education expenditure is not estimated. In Guinea, the capital budget is allocated on a project basis, and the current budget is allocated on a program through a legislative process. In many successful education systems, through formula-based allocation, a fixed annual amount is allocated to each school based on the number of students in the school. Teacher staffing levels and related teacher payroll costs can be determined using the required student-teacher ratios. In Guinea, the budget is drafted by the education sector, and then debated through the legislative process. However, forecasts for future education expenditure are prepared for three years, and include predicted current and capital expenditure for primary and secondary education, and explain the policy objectives they are designed to meet. Certain commitments of education resources may require recurring spending each year, whereas other spending such as school construction may preclude spending in future years. To allow for sustainability and predictability of funding, education expenditure should be considered on a multi-year basis (Andrews & Campos 2003).

(2) Budget documents classify expenditure in useful ways, but reporting could be more thorough. Guinea's education budget is categorized by administrative, economic, sub-functional, and administrative classifications, so the Ministry of Education is aware of how much will be spent by each government authority, how much will be spent on current and capital needs, and how much will be spent on primary and secondary schools. Budgets are not classified programmatically, although the Ministry of Education has discussed implementing a programmatic breakdown. Budget documents include the current year's budget and an explanation of the budget implications of new policy initiatives, but successful education finance systems also report on what share of the previous year's budgeted resources was actually spent (outturn) and the amounts of revenue expected from various sources. Lastly, Guinea publicly reports on the planned budget and its year-end execution, and on budget execution during the year or on availability of budgetary resources at the school level. If the government does not report on the education budget during the year or at the school level, funds could disappear before they reach their intended use.

Box 3. Success of the medium term expenditure framework (MTEF) in Korea

After public finance reforms beginning in the mid-2000s, Korea has experienced success using an MTEF. The national fiscal management plan (NFMP) covers five years and is revised annually for all sectors, including education. To prepare the NFMP proposal, the cabinet first determines the total planned expenditure and provides expenditure ceilings to each sector. Lastly, each sector prepares a budget proposal that reflects policy priorities and budget ceilings. The NFMP has helped to create consensus building across sectors and maintain fiscal sustainability.

Source: Adapted from Jin, Yang-Hyun (2011). Korea's Experience with Medium-Term Expenditure Frameworks. Available online: www.blog-pfm.imf.org.

Goal 5: Providing more resources to students who need them

Established ●●●○

Promoting equity in financing of education is essential for several reasons. Access and the opportunity for success in education should not depend on a student's background. In many countries, however, socio-economic background, as well as other non-school factors, is the most important determinant of completion and learning by students (Glick & Sahn 2009; Filmer 2008; Patrinos & Psacharopoulos 1992). Additional resources in schools may compensate for disadvantaged backgrounds (Baker & Green 2008; Rivkin, et al. 2005). Efforts on the demand side to reduce fees may increase the opportunity for the poorest and girls to attend school (Kattan 2006). SABER-School Finance considers two policy levers that education systems can use to distribute funds according to students' needs: (1) Are more public resources available to students from disadvantaged backgrounds? and (2) Do payments for schooling represent a small share of income for low income families?

(1) By policy, socio-economically disadvantaged students do not receive additional resources. Although there are several short-term projects through World Food Programme, Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) and African Development Bank providing additional resources for girls and certain regions with low enrollment rates, there are no long-term policies to provide a higher amount of funding for students of disadvantaged backgrounds.

(2) By policy, payments for schooling are minimal, and when they exist, waivers are available for families who are unable to pay. There are no school fees for tuition, matriculation, or assessments at the primary level in Guinea. However, there are Parent-Teacher Association fees, and there are no waivers for families for disadvantaged students. While there are no textbook fees, families are expected to assume the costs of purchasing textbooks for students, and disadvantaged students receive no waiver from this expectation.

Goal 6: Managing resources efficiently

Latent ●○○○

Experience in developing and developed countries has shown that providing resources is not enough to ensure good learning outcomes. Tracking inputs and outputs well is another important step, but it is not sufficient either. Well-developed school finance systems also include governance arrangements that can hold all parties accountable for using resources effectively for their intended purposes. Such mechanisms include ways of paying and monitoring teachers and education staff, for example (Fiszbein et al. 2011). SABER-School Finance uses two policy levers to assess the efficiency of the expenditure process: (1) Are there systems in place to verify the use of educational resources? and (2) Are education expenditures audited?

(1) There is a strong procurement framework for school construction in place, but personnel databases are weak. In line with best practices, the legal framework for procurement makes open competition the default method of offering contracts. In addition, opportunities to bid for contracts are publicly announced, and there is a defined process to submit and address complaints. However, the personnel database is only updated once per year. Ideally, the personnel database should be verified and checked against the payroll database at least every other month throughout the year. Teachers' salaries account for the majority of education expenditures in many systems, so it is necessary to maintain a current database of those receiving salaries.

(2) In Guinea, internal and external auditing systems do not exist. In school finance systems, many actors are involved: Funding flows across levels of government, through ministries of education and finance, and finally to school administrators, who are ultimately responsible for effectively utilizing these resources. Measures to hold actors accountable are necessary to ensure efficient use of public resources throughout the system (see Box 4 for the use of payroll audits in Mexico). Countries with effective school finance systems use audits to provide regular feedback to education authorities on management of funds. In Guinea, though a 1991 law called for the creation of a Court of Auditors, the body has never existed and lacked the powers necessary to audit accounts (Organic Law No. LO 91/008/CTRN). A recent bill proposed by the National Transition Council would provide the Court of Auditors with the authority to investigate the expenses of national authorities. Strengthening and forming the Court of Auditors could substantially improve the efficiency of education delivery and many other services provided. The proposed reform (*Loi Organique L/046/CNT*) may include the necessary improvements.

Box 4. Payroll audits in Mexico

In 2008, Mexico began a regular quarterly audit of teacher headcount and salary transaction of teachers at the state level paid with federal resources. By the first quarter of 2010, anomalies in the payroll and personnel databases had reduced dramatically. Audits led to significant savings in education through corrections to the payroll in Mexico.

Source: Adapted from World Bank (2012). International Experiences on Payroll Audits-Summary Note. Available online: www.worldbank.org.

Summary and Policy Options for Guinea

Guinea has strong policies in several important areas related to school financing, but their effectiveness may be hindered by lacking complementary policies. While policies for monitoring teacher attendance and physical infrastructure are relatively strong, audits of expenditures and inputs like textbooks are relatively weak. The greatest weakness of the system identified is the absence of both internal and external government audits.

Box 5. Main Findings

School Finance Policy Goals	Progress
1. Ensuring basic conditions for learning	Latent ●○○○
2. Monitoring learning conditions and outcomes	Established ●●●○
3. Overseeing service delivery	Established ●●●○
4. Budgeting with adequate and transparent information	Established ●●●○
5. Providing more resources to students who need them	Established ●●●○
6. Managing resources efficiently	Latent ●○○○

Ensuring basic conditions for learning

Ensuring there are minimal inputs, such as basic facilities and infrastructure and learning materials, requires two parts: a strategic plan with goals for minimum physical facilities, and mechanisms to monitor whether such inputs exist. Many countries announce goals and develop detailed plans to achieve them, but lack accurate mechanisms to monitor whether any achievement has been made. In Guinea, the situation is reversed: despite strong monitoring activities, there are no system-wide goals for providing educational inputs. This creates a situation where Guinea is poised to substantially improve the minimum education by developing a strategic plan to deliver minimum inputs throughout the system. By setting goals, such as electricity in 95 percent of all schools and a detailed delivery plan, it already appears to have mechanisms in place to determine whether or not they are delivered.

Managing resources efficiently

Despite measurements of school inputs and to some degree of student outcomes, there are no financial audits to determine the efficiency of funding in the education system. There are no systems of internal auditing (except for construction). Internal auditing would allow detailed financial monitoring within the Ministry of Education and a greater ability to identify areas of undue expense. In addition, the Court of Auditors, responsible for external government audits, was never formed in law or action. By passing reforms necessary to create and empower the Court of Auditors, and in fact creating the body, they would be empowered to investigate inefficiencies in the education system. The proposed reform may provide the necessary powers (Loi Organique L/046/CNT).

Overseeing service delivery

While policies regarding monitoring human resources are fairly strong at encouraging accountability, there are no mechanisms to centrally monitor how many effective days actually take place in schools. This issue is of particular importance in rural areas, where familial and work demands may considerably shorten the year. Requiring monthly reporting through principals to the central government and incorporating it into the already present unannounced visits by inspectors could help the system understand how many effective school days students are receiving.

Providing more resources to students who need them

While there are outside, short-term programs that provide more resources to socioeconomically disadvantaged students, the government does not systematically provide additional resources to students who need them most. If definitions of socioeconomically disadvantaged areas already exist from other programs, they could be used to earmark additional educational resources for those schools.

Acknowledgements

This report presents findings on the strengths and weaknesses of the education finance system in Guinea. To collect the necessary information, Bangaly Camara (Consultant) interviewed respondents with knowledge of education finance in Guinea and completed the SABER-School Finance data collection instrument developed in July 2012. The report was written by Andrew Trembley (Extended Term Consultant, HDNED) of the SABER-School Finance team, under the supervision of Halsey Rogers (Lead Economist, HDNED). Nathalie Lahire (Senior Education Specialist, LCSHE) guided the work and contributed to the report.

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The **Systems Approach for Better Education Results (SABER)** initiative produces comparative data and knowledge on education policies and institutions, with the aim of helping countries systematically strengthen their education systems. SABER evaluates the quality of education policies against evidence-based global standards, using new diagnostic tools and detailed policy data. The SABER country reports give all parties with a stake in educational results—from administrators, teachers, and parents to policymakers and business people—an accessible, objective snapshot showing how well the policies of their country's education system are oriented toward ensuring that all children and youth learn.

This report focuses specifically on policies in the area of **School Finance**.