



Strategic Framework 2020-2025

August 2020

Contents

Executive Summary.....	3
Transforming Teaching, Education & Learning (T-TEL) Organisational Profile and Background.....	5
T-TEL's Organisational Profile	5
Background to T-TEL's establishment.....	8
Mission, Vision, Principles and Objects	10
Strategic Objectives	11
1. Strategic Objective 1, activities & Key Performance Indicators (KPIs)	11
2. Strategic Objective 2, activities & Key Performance Indicators (KPIs)	14
3. Strategic Objective 3, activities & Key Performance Indicators (KPIs)	18
SWOT Analysis and Risk Register	20
Conclusion.....	28

Executive Summary

Transforming Teaching, Education & Learning (T-TEL) was officially registered as a Ghanaian not-for-profit company limited by guarantee on 7th July 2020. T-TEL's constitution states that the organisation's vision, mission and guiding principles are:

Vision: Transformed education for development.

Mission: To be a leading supplier of educational technical assistance for improving learning outcomes and greater productivity.

Guiding Principles:

- Accountability
- Integrity
- Inclusivity
- Collaboration
- Creativity
- Excellence

In order to achieve this mission in accordance with the guiding principles T-TEL has developed a Strategic Framework for 2020 to 2025 which is summarised below.

Strategic Objective 1: Establish T-TEL as a fully functional Ghanaian-registered not-for-profit company limited by guarantee and ensure continued administrative, regulatory and financial compliance. This will be achieved through the following sub-objectives:

- 1.1 Develop constitution and officially register T-TEL as a not-for-profit company limited by guarantee.
- 1.2 Ensure that T-TEL's registration and operating permits are up to date and fully compliant.
- 1.3 Ensure that T-TEL has effective governance structures and processes which are operating as mandated.
- 1.4 Ensure that T-TEL has effective financial management and audit systems and is operating these as planned.

Strategic Objective 2: Ensure that T-TEL has a strong reputation for technical excellence and is recognised as the most effective educational technical assistance service provider in Ghana. This will be achieved through the following sub-objectives:

- 2.1 Ensure that T-TEL recruits, retains and develops excellent staff and builds a network of Ghanaian experts who can be drawn upon to provide support where necessary.
- 2.2 Develop and implement the Transforming Senior High School Teaching, Education & Learning (T-SHEL) programme in partnership with Mastercard Foundation.
- 2.3 Develop proposals and secure funding for at least four additional projects & programmes which are aligned with T-TEL's objects.
- 2.4 Ensure that T-TEL has a strong communications function which enables the organisation to achieve its constitutional objects and mission and contributes to changed public perceptions of the nature and value of education in Ghana.
- 2.5 Ensure that T-TEL has a strong research & learning function which enables the organisation to achieve its constitutional objects and mission and enhances the national and international

knowledge base as to 'what works' to reform education systems and improve learning outcomes.

Strategic Objective 3: Ensure that T-TEL is a financially sustainable organisation which has a sufficiently diversified funding base to continue operations without the Mastercard Foundation Transforming Senior High School Teaching, Education & Learning (T-SHEL) programme grant. This will be achieved through the following sub-objectives:

- 3.1 Financial oversight and governance structures established along with a financial plan containing targets and metrics for financial sustainability which is reviewed and revised quarterly.
- 3.2 Implement financial diversification strategy so the organisation has at least five discrete sources of income with no single source accounting for more than 50% of income.
- 3.3 Ensure that organisational cash flow is sufficient to meet all ongoing programmatic and organisational funding and that the organisation has at least three months' worth of operating costs in its strategic reserves.

This Strategic Framework document sets out further details about each of the Strategic Objectives and Sub-Objectives and their related activities and Key Performance Indicators (KPIs). It also contains an analysis of Strengths, Weaknesses, Opportunities & Threats (SWOT) and an accompanying Risk Register.

Transforming Teaching, Education & Learning (T-TEL) Organisational Profile and Background

T-TEL's Organisational Profile

Transforming Teaching, Education & Learning (T-TEL) was officially registered as a Ghanaian not-for-profit company limited by guarantee on 7th July 2020. T-TEL was established by a group of 15 subscribers who have a strong commitment to improving the quality and relevance of learning outcomes across Ghana's education system. Details of T-TEL's subscribers are set out in the table below.

Subscriber	Brief Description
Dinah Adiko	Dinah is a Gender Equality and Social Inclusion Consultant who has advised a variety of organisations including T-TEL where she is currently GESI Key Adviser. Dinah has particular expertise in issues of gender-based violence and gender inclusion in education.
Samuel Baba Adongo	Baba is an enterprise development and finance specialist with experience in business strategy and financial engineering across a wide range of industries. He has worked on high level public and private sector consulting assignments across multi-disciplinary projects.
Professor Wisdom Akpalu	Wisdom is currently the Dean of the School of Research and Graduate Studies at the Ghana Institute of Management and Public Administration (GIMPA). His research interests include Development economics, Modelling microeconomic behaviour, empirical econometric analysis, optimal extraction of natural resources, and economics of climate change.
Professor Kwame Akyeampong	Kwame is Professor of International Education and Development at the Centre for International Education, University of Sussex. He has published widely in international journals on education and development. His research interests cover teacher education, evaluation of large-scale education programmes, policy and practice of education, and mathematics education.
Sister Elizabeth Amoako-Arhen	Sister Elizabeth is Principal of Our Lady of Apostles (OLA) College of Education. She is a former President of the Conference of Principals of Colleges of Education (PRINCOF) and has played an important role in Ghana's teacher education reforms.
Professor Jophus Anamuah-Mensah	Professor Jophus is T-TEL's Key Adviser for Curriculum Reform and is the Executive Chair of Teacher Education in Sub-Saharan Africa (TESSA). He was formerly the Principal and Vice-Chancellor of the University of Education Winneba (UEW) and Pro-Vice-Chancellor of the University of Cape Coast (UCC).

Felicia Boakye-Yiadom	Felicia is the former Executive Secretary of the National Council for Curriculum and Assessment (NaCCA) where she was central to the development of Ghana's new pre-tertiary curriculum.
Professor Rita Akosua Dickson	Professor Dickson was appointed as Chancellor of Kwame Nkrumah University of Science and Technology (KNUST) on 1 st August 2020. She is a phytochemist and is a board member of the Pharmacy Council and Pharmaceutical Society of Ghana.
Tony Dogbe	Tony is the Executive Director of Sabre Education. He is an experienced social and community development worker, trainer, researcher, manager and consultant. For nearly nine years he was the Executive Director of one of the leading Ghanaian NGOs, Centre for the Development of People (CEDEP) and thereafter served on its Board from 2000 to 2009. From 2000-2004, he was on VSO's Board of Trustees in the U.K.
Professor Joseph Ghartey Ampiah	Professor Ghartey Ampiah was the Vice-Chancellor of the University of Cape Coast until his retirement in August 2020. His research interests are in science education, teaching and learning of science at primary, JHS and SHS, science classroom environments, in-service education and training. He has been involved in numerous international projects and has published extensively.
Alhaji Mohammed Haroon	Alhaji Mohammed Haroon is the former Regional Director of Education for the Northern Region. He is a recipient of several awards including Nnamdi Azikiwe Gold Award for Leadership in West Africa in 2017 and is heavily involved with the charity WhizzKids United.
Muniratu Issifu	Muni is Director of Partnerships at Plan International Ghana and was previously Country Director of the Varkey Foundation. She has successfully designed and implemented development projects in diverse areas such as education, local governance, water and sanitation, mental health and social protection.
John Martin	John is a former Director of Mott MacDonald where he oversaw a variety of large-scale education programmes across numerous countries including Tanzania, Uganda, Ghana, Nigeria. John played a central role in designing T-TEL in 2013 and 2014.
Professor George Oduro	Professor Oduro is Associate Professor of Educational Leadership at the University of Cape Coast, Ghana. He has taught at all levels of Ghana's educational system in both rural and urban contexts. His professional development concerns lie in leadership strategies for improving the quality of teaching and learning in schools.
Perpetual Wadjoly	Perpetual is currently a 3 rd year student teacher at St. Teresa's College of Education, Hohoe. She has been very active in both the SRC and TTAG and played an important role in NCTE's Teacher Education Gender & Inclusion Summit in May 2019.

These 15 subscribers are the custodians of T-TEL and are responsible for ensuring its organisational relevance, success and growth. Subscribers meet formally once a year at T-TEL’s Annual General Meeting (AGM).

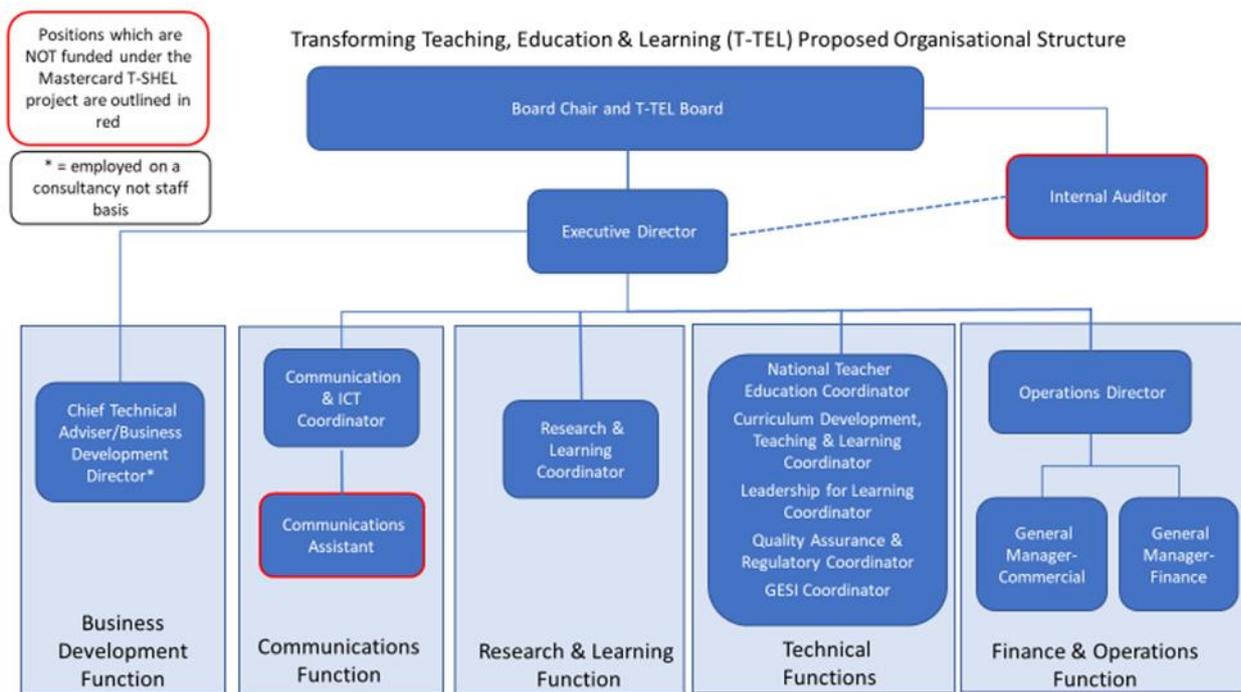
The subscribers have entrusted the strategic operations and governance of T-TEL to a Board. This Board consists of 6 subscribers, one voting representative from the Government of Ghana, one non-voting representative from the Government of Ghana, the Executive Director and Company Secretary. Neither the Executive Director nor the Company Secretary have voting rights on the Board. As of 30th August 2020 T-TEL’s Board is made up of the following people:

Board Member	Role Description
Professor Jophus Anamuah-Mensah	Board Chair and Chair of the Executive Committee
Sister Elizabeth Amoako-Arhen	Board Vice-Chair
Professor Kwame Akyeampong	Board member and Chair of Finance & Audit Committee
John Martin	Board member and Chair of Fundraising & Business Development Committee
Professor George Oduro	Board member and Chair of the Governance Committee
Professor Rita Akosua Dickson	Board member
Professor Mohammed Salifu	Board member & Government of Ghana representative
Akwasi Addae-Boahene	Non-voting member & Government of Ghana representative
Robin Todd	Executive Director of T-TEL and non-voting member
Priscilla Akyeampong	Company Secretary of T-TEL and non-voting member

In addition to the Board there are also four sub-committees as listed below:

- **Executive Committee:** to take decisions for the Board when all Members of the Board were unavailable and support the organisation in overseeing the transition from the DFID-funded Transforming Teacher Education & Learning programme to the Mastercard Foundation funded programming implemented by T-TEL.
- **Finance & Audit Committee:** to support the organisation in the sound financial management of the organisation including assessment of financial risk, audit, financial health of the organisation and adherence to policies, processes and procedures.
- **Fundraising & Business Development Committee:** to assist the organisation in developing a fundraising strategy/strategic plan and provide strategic support in implementing this strategy. To support in consideration of risks and opportunities of various grants and other contractual opportunities.
- **Governance Committee:** to ensure that the organisation is complying with its constitution and fulfilling all governance functions. Plays a role in training and supporting Board members and in identifying new potential candidates for the Board. Conducts annual performance appraisal of the Executive Director.

T-TEL’s initial organogram outlining key functions and positions was approved by the Board on 7th July and is set out overleaf.



Background to T-TEL's establishment

Transforming Teacher Education and Learning (T-TEL) is a \$34 million six-year Government of Ghana programme funded by DFID which worked with all 46 public Colleges of Education (CoEs) and 5 universities to strengthen pre-service teacher education in Ghana and to support the implementation of the Bachelor in Education (B.Ed) degree in Initial Teacher Education. The programme was implemented by Mott MacDonald Ltd and comes to an end in 2020.

T-TEL is viewed by key stakeholders, including the Ministry of Education and DFID, as a very successful programme which has brought about significant changes in Ghana's teacher education system. T-TEL's most recent (December 2019) annual review by DFID states that:

"Feedback for T-TEL's work has been consistently positive through this review process and the programme represents a very strong example of how technical assistance can support national scale reforms and implementation across the education system – as confirmed in the recent ICAI [Independent Commission on Aid Impact] review of UKAid in Ghana. Good relationships have been built with the MoE, national agencies, universities, unions, CoEs, MMDAs, DEOs and partner schools."

Since early 2019 the Minister of Education, Dr Matthew Opoku Prempeh has been attempting to secure funding to extend T-TEL and ensure that the programme is able to continue to provide the Government of Ghana with technical assistance, advice and support and to expand its influence beyond initial teacher education.

In November 2019 Mastercard Foundation established their West African Regional Office in Accra, Ghana and also convened a two-day workshop involving the Minister of Education, key officials from national agencies, representatives from universities and T-TEL staff and key advisers. Mastercard Foundation's Board has approved a commitment of US\$200 million to be invested in Ghana over the next 5 years (2020-2025) on the priority areas of skills development, secondary education/teacher education and women's economic empowerment. The purpose of the workshop was to decide

priorities and delivery modalities for the skills development and secondary education/teacher education components.

When it came to secondary education/teacher education it was agreed that Mastercard Foundation funding would be used to extend the current teacher education reforms to cover Senior High School, continue to support the regulatory system, universities and Colleges of Education to oversee the current reforms and also look at improving ICT across all Colleges of Education and Senior High Schools as well as funding efforts to improve School Leadership. There was unanimous agreement that T-TEL should be the implementing agency for the secondary education/teacher education aspects of the Mastercard work. At this workshop it was also agreed that the best implementing modality would be for T-TEL to be established as a Ghanaian-registered not-for-profit organisation. This would mean that T-TEL became a distinct independent entity which was no longer part of Mott MacDonald.

T-TEL's key strengths are that it is a well-recognised and trusted presence in the Ghanaian education system providing high quality technical advice and playing an important coordinating role. A number of key stakeholders have expressed concerns to DFID about what will happen to the current teacher education reforms once T-TEL comes to an end so the establishment of T-TEL as a new independent not-for-profit organisation working with the Mastercard Foundation is also a means of ensuring this continued coordinating presence as well as extending T-TEL's role into Senior High School teacher education and school leadership.

Our vision is to establish the 'new' T-TEL with a long-term future in mind rather than seeing it purely as a vehicle to deliver the Mastercard Foundation work described above. We are a proudly Ghanaian organisation which aims to harness our local talent and expertise to enable our education system to reach greater heights.

Through our discussions with the Ministry of Education and international donor agencies we believe that there is a clear need for a competent, highly skilled Ghanaian Technical Assistance provider to assist our education system to articulate and achieve its policy goals. Currently most large-scale Technical Assistance programmes in Ghana involve international for-profit or not-for-profit organisations who, whilst most of their employees may be Ghanaian, have leadership structures and processes based outside of the country.

We believe that T-TEL can provide genuinely Ghanaian competition for these international organisations, using our contextual expertise, understanding and rootedness to provide high quality services which deliver results and represent value for money. Ultimately our aim is for other countries in Sub-Saharan Africa to look to Ghana and T-TEL for support and advice with their own education system reforms, offering a regionally based and rooted alternative to reliance on expert advice and assistance from Europe and the USA.

Mission, Vision, Principles and Objects

The constitution of Transforming Teaching, Education & Learning limited by guarantee (T-TEL LBG) states that the organisation's vision, mission, guiding principles and objects are:

Vision: Transformed education for development.

Mission: To be a leading supplier of educational technical assistance for improving learning outcomes and greater productivity.

Guiding Principles:

- Accountability
- Integrity
- Inclusivity
- Collaboration
- Creativity
- Excellence

The objects of T-TEL are:

- (a) to provide high quality technical advice, project management, research and implementation support services to institutions to transform teaching and learning;
- (b) to promote an evidence and learning-based approach to achieving sustainable development and improved educational outcomes;
- (c) to coordinate and support strategic collaboration across the education sector, including the development of strategic partnerships which promote the Goals and Objects of the organisation;
- (d) to mobilize citizen action and advocate for quality education outcomes in Ghana.
- (e) to convene inclusive dialogue and collaboration across Ghanaian society (including government, civil society, educational institutions and the private sector) to improve educational outcomes;
- (f) to promote gender equality and social inclusion in all its programmes;
- (g) to receive donations, including financial support, in aid of these objects; and
- (h) to take such other lawful Actions as may be necessary to attain these objects.

Strategic Objectives

T-TEL has three Strategic Objectives (SOs) for the period from 2020 to 2025:

Strategic Objective 1: Establish T-TEL as a fully functional Ghanaian-registered not-for-profit company limited by guarantee and ensure continued administrative, regulatory and financial compliance.

Strategic Objective 2: Ensure that T-TEL has a strong reputation for technical excellence and is recognised as the most effective educational technical assistance service provider in Ghana.

Strategic Objective 3: Ensure that T-TEL is a financially sustainable organisation which has a sufficiently diversified funding base to continue operations without the Mastercard Foundation Transforming Senior High School Teaching, Education & Learning (T-SHEL) programme grant.

The sections below set out further details of each Strategic Objective, the activities which will be undertaken to achieve results and the Key Performance Indicators (KPIs) which will be used to measure progress against each Strategic Objective. Whilst each Strategic Objective is presented in a separate section T-TEL recognises the interconnected nature of our 3 Strategic Objectives and how achievement of a reputation for technical excellence and strong regulatory compliance will contribute towards financial sustainability.

The Strategic Objectives and related activities should be read in conjunction with the Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis and Risk Register which appear in a later section of this Strategic Framework.

1. Strategic Objective 1, activities & Key Performance Indicators (KPIs)

Strategic Objective 1: Establish T-TEL as a fully functional Ghanaian-registered not-for-profit company limited by guarantee and ensure continued administrative, regulatory and financial compliance.

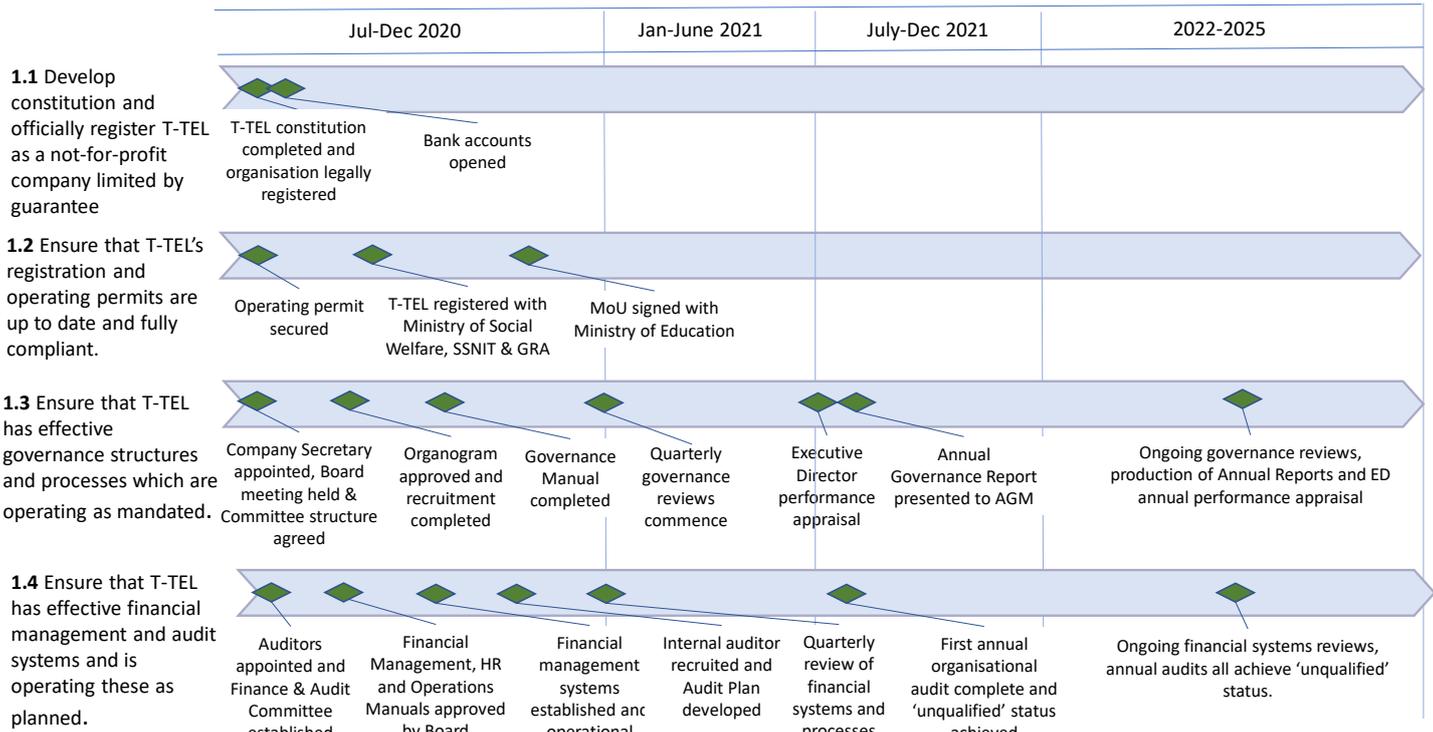
Rationale for Strategic Objective: To ensure that T-TEL is compliant with all relevant laws and regulations of the Government of Ghana and has a constitution, organisational structure and governance systems which are fit for purpose and ensure that the Board and Executive Team provide effective strategic direction and oversight.

Sub-Objective	Activities & responsibility	Key Performance Indicators (KPIs) & Date
1.1 Develop constitution and officially register T-TEL as a not-for-profit company limited by guarantee	i.) Identify subscribers, hold planning sessions and develop vision, missions, principles and objects. (Promoters) ii.) Contract the legal advisor, finalise constitution and complete formal registration. (Promoters) iii.) Open organisational bank accounts (Board Chair & Executive Director)	<ul style="list-style-type: none"> Constitution of T-TEL completed and confirmed through Form 3B from Registrar-General and Certificate of Incorporation and Certificate to Commence Business. (July 2020) Bank accounts opened (July 2020)
1.2 Ensure that T-TEL's registration and operating permits are up to date and fully compliant.	i.) Secure Business Operating Permit from Accra Metropolitan Authority (Operations Director) ii.) Register with the Department of Social Welfare as an NGO (OD)	<ul style="list-style-type: none"> Operating Permit (July 2020) Social Welfare registration documents (Sept 2020) SSNIT registration documents (Sept 2020)

	<p>iii.) Register with SSNIT (OD) iv.) Register with GRA (OD) v.) Keep a log of all registrations and renew when required (OD) vi.) Develop and sign a Memorandum of Understanding with the Ministry of Education which covers cooperation with relevant national agencies and institutions (BC & ED)</p>	<ul style="list-style-type: none"> • GRA registration documents (Sept 2020) • Registration log completed (Sept 2020) • Memorandum of Understanding signed with the Ministry of Education (October 2020)
<p>1.3 Ensure that T-TEL has effective governance structures and processes which are operating as mandated.</p>	<p>i.) Identify and appoint Company Secretary (BC & ED) ii.) Hold inaugural Board meeting and establish Committees including Executive Committee and Governance Committee (BC) iii.) Develop organisational organogram and receive Board approval to conduct recruitment against organogram (ED) iv.) Appoint Chair of Governance Committee (BC) v.) Develop a Governance Manual for Board members and subscribers (Chair of Governance Committee & ED) vi.) Ensure that all governance structures, systems and processes set out in the Governance Manual and T-TEL's constitution are implemented (Chair of GC and ED) vii.) Conduct annual performance appraisal of Executive Director (Chair of GC) viii.) Present Governance report at Annual General Meeting (Chair of GC) ix.) Hold regular Governance Committee meetings to assess compliance with organisational processes and make amendments and improvements as required (Chair of GC & ED)</p>	<ul style="list-style-type: none"> • Company Secretary appointed (July 2020) • Board meeting held and committee structure approved (July 2020) • Organogram approved and recruitment completed (August 2020) • Chair of Governance Committee appointed (July 2020) • Governance Manual completed (September 2020) • Quarterly review of governance structures and processes and assessment of improvement actions (December 2020 onwards) • Executive Director annual performance appraisal (July 2021 onwards) • Governance report presented at AGM (July 2021 onwards)
<p>1.4 Ensure that T-TEL has effective financial management and audit systems and is operating these as planned.</p>	<p>i.) Identify and secure auditors (Executive Director & Board Chair). ii.) Establish a Finance & Audit Committee chaired by a member of the Board (Board Chair) iii.) Develop a Financial Management Manual, HR Manual and Operations Manual and ensure these are approved by the Board (OD & Chair of Finance & Audit Committee) iv.) Establish and operate financial management systems as stipulated in Financial Management Manual (OD & Finance Manager) v.) Recruit Internal Auditor (ED and Chair of FAC) vi.) Develop and implement audit plan (Chair of FAC, OD, FM & Internal Auditor) vii.) Conduct regular review of financial management systems processes and</p>	<ul style="list-style-type: none"> • Company auditors officially recruited (July 2020). • Finance & Audit Committee established (July 2020). • Financial Management, HR and Operations Manuals approved by Board (August 2020) • Financial management systems established and operational (Sept 2020) • Internal Auditor recruited (Oct 2020) • Audit Plan developed (Oct 2020) • Quarterly review of financial management systems, processes and internal audit reports (Dec 2020 and ongoing)

	internal audit reports, making adjustments and improvements as required (Chair of FAC, OD, FM & Internal Auditor)	<ul style="list-style-type: none"> • First annual organisational audit complete and 'unqualified' status achieved (August 2021). • Annual audits all achieved 'unqualified' status (2022-2025).
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Strategic Objective 1: Establish T-TEL as a fully functional Ghanaian-registered not-for-profit company limited by guarantee and ensure continued administrative, regulatory and financial compliance.



2. Strategic Objective 2, activities & Key Performance Indicators (KPIs)

Strategic Objective: Ensure that T-TEL has a strong reputation for technical excellence and is recognised as the most effective educational technical assistance service provider in Ghana.

Rationale for Strategic Objective: T-TEL's technical excellence and track record is the main reason behind our establishment as a Ghanaian not-for-profit company. We need to take these achievements and build on them, recognising that a reputation can be lost much more quickly than it is gained, so that we impact quality improvements across Ghana's education system. We need to select our programme interventions carefully, resist the temptation to expand too quickly and invest in staff development so that everything we do is of high quality. T-TEL's reputation is built on the quality of our systems strengthening work with government agencies and educational institutions. When deciding where to undertake new work we will remain true to our belief that the most effective way of bringing about effective change is to work in partnership with government, national agencies and public institutions, putting them first and allowing them to receive the credit for any successes which are achieved. By 2025 we want T-TEL to be firmly established as a centre of excellent technical advice in Ghana and be attracting attention elsewhere in Africa from governments, stakeholders and development partners who would like to benefit from our services.

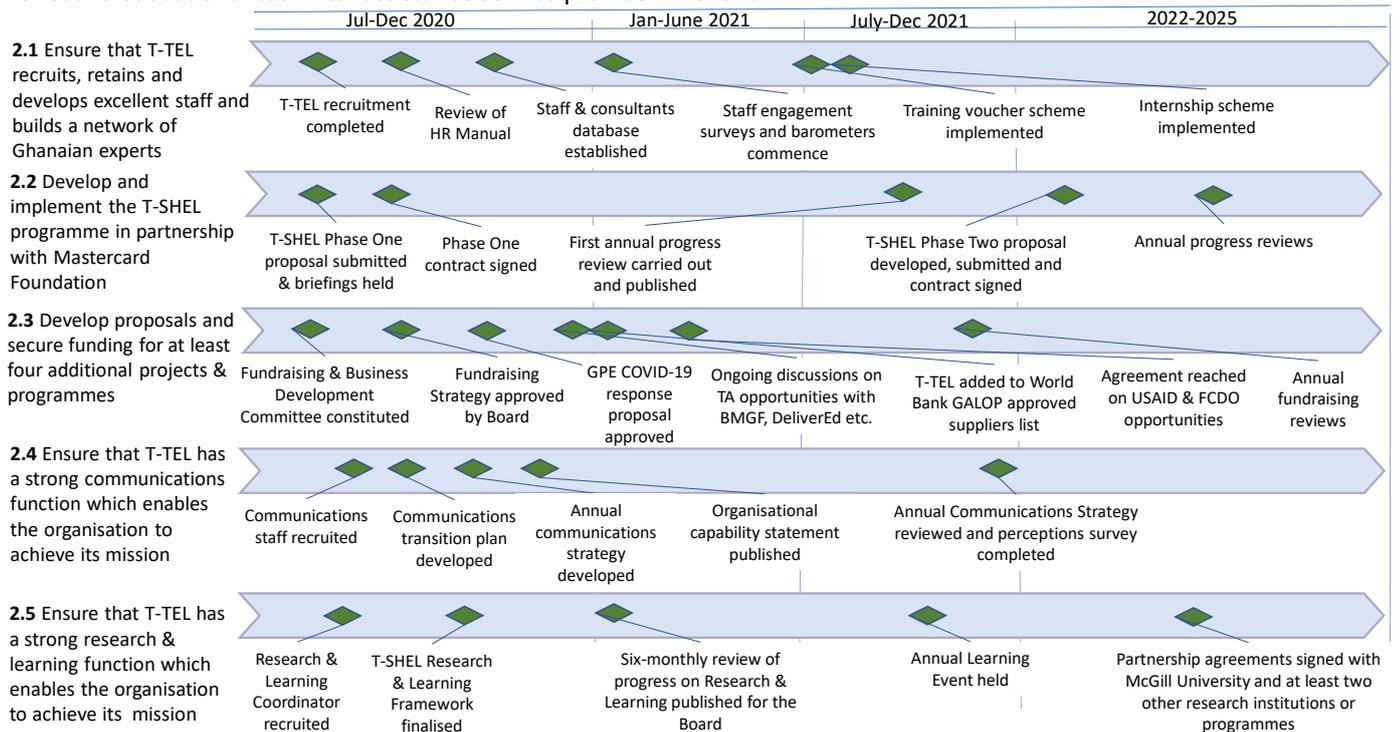
Sub-Objective	Activities (Responsibility)	Key Performance Indicators (KPIs) & Date
2.1 Ensure that T-TEL recruits, retains and develops excellent staff and builds a network of Ghanaian experts who can be drawn upon to provide support where necessary.	i.) Conduct recruitment to fill all roles in the T-TEL organogram (Executive Director & Board Chair). ii.) Review HR Manual (developed under Sub-Objective 1) to ensure that it provides a strong basis for recruitment, retention and staff development and revise if necessary (OD, ED, Commercial Manager & HR Officer) iii.) Develop a database of potential future staff and consultants using the T-SHEL recruitment process as the starting point (CM & HRO) iv.) Develop regular staff engagement surveys and barometers to enable staff to regularly express views about their professional satisfaction and how the organisation is being run (ED, OD, CM & HRO) v.) introduce a training voucher scheme which allows every staff member access to accredited training each year to support their professional development (ED, OD, CM & HRO) vi.) Develop an Internship scheme which allows talented young Ghanaians to gain skills and experience and which enables T-TEL to benefit from their expertise (ED, OD, CM & HRO)	<ul style="list-style-type: none"> • T-TEL recruitment completed (August 2020). • Review of HR Manual (October 2020 and annually). • Staff and consultant database established and updated (November 2020 onwards). • Staff engagement surveys and barometers commence and are carried out at regular intervals (January 2021 onwards). • Training voucher scheme introduced and operational (July 2021 onwards). • Internship scheme introduced and operational (July 2021 onwards).
2.2 Develop and implement the Transforming Senior High School Teaching, Education & Learning	i.) Complete T-SHEL Phase One proposal, budget and supporting documentation (ED & OD)	<ul style="list-style-type: none"> • T-SHEL Phase One proposal and supporting documents

<p>(T-SHEL) programme in partnership with the Mastercard Foundation.</p>	<p>ii.) Conduct pre-contract briefing and familiarisation meetings with MoE, GES, NTC, NaCCA, NCTE, NIB and 5 universities (Chief Technical Advisor and ED)</p> <p>iii.) Sign contract and commence T-SHEL Phase One implementation (ED)</p> <p>iv.) Annual progress review of Phase One with Mastercard Foundation, MoE and other key stakeholders (ED & CTA)</p> <p>v.) Development of T-SHEL Phase Two proposal, discussions with MoE and Mastercard Foundation and contract signing (ED & OD)</p> <p>vi.) Annual progress review of Phase Two with Mastercard Foundation, MoE and other key stakeholders (ED & CTA)</p>	<p>submitted to Mastercard Foundation (August 2020).</p> <ul style="list-style-type: none"> • Briefing meetings completed with MoE, GES, NTC, NaCCA, NCTE, NIB and 5 universities (August & Sept 2020). • T-SHEL Phase One contract signed (September 2020). • Annual progress review of Phase One held and report published (October 2021 & October 2022). • T-SHEL Phase Two proposal developed, submitted and contract signed (August 2022). • Annual progress review of Phase Two held and report published (October 2023 & annually thereafter).
<p>2.3 Develop proposals and secure funding for at least four additional projects & programmes which are aligned with T-TEL's objects.</p>	<p>i.) Constitute Fundraising & Business Development Committee chaired by a Board member (BC, ED & CTA)</p> <p>ii.) Develop Fundraising and Business Development Strategy which provides details of the type of opportunities which T-TEL will pursue and the process for deciding whether these are appropriate and relevant for the organisation (Chair of Fundraising and Business Development Committee, CTA & ED)</p> <p>iii.) Hold discussions with GES about a contract for Emergency Remote Teaching & Learning under the GPE funded COVID-19 response programme (ED & CTA)</p> <p>iv.) Hold discussions with a major US-based contractor about incorporating T-TEL as a local partner to lead on systems reform and performance management support on the USAID successor programme to 'Learning' (ED & CTA)</p> <p>v.) Hold discussions with Mott MacDonald on the potential to enter a strategic partnership on the UKAid-funded multisectoral 'Partnerships Beyond Aid' programme (ED & CTA)</p> <p>vi.) Continue discussions with Bill & Melinda Gates Foundation and DeliverEd about the use of the delivery approach within Ghana and respond to any contractual opportunities which may arise (ED & CTA)</p> <p>vii.) Hold discussions with World Bank about the potential for T-TEL to be shortlisted as a Technical Assistance provider on the Ghana Accountability for Learning Outcomes Project (GALOP) (ED & CTA)</p>	<ul style="list-style-type: none"> • Fundraising and Business Development Committee constituted (July 2020). • Fundraising and Business Development Strategy finalised and approved by Board (October 2020). • GPE COVID-19 response discussions with GES completed and 12-month contract signed and implemented (October 2020 to Sept 2021). • Agreement reached with US-based contractor about T-TEL's role as a local partner on their USAID bid and subsequent implementation if successful (March 2021 onwards). • Agreement reached with Mott MacDonald about T-TEL's role as a partner on the Partnerships Beyond Aid bid and subsequent implementation if successful (March 2021 onwards). • Ongoing discussions and provision of TA services as and when required to Bill & Melinda Gates Foundation and DeliverEd (September 2020 onwards). • T-TEL added to approved suppliers list for World Bank GALOP programme and responds to any subsequent relevant contractual

	<p>viii.) Conduct annual review of progress against Fundraising and Business Development Strategy and make revisions and amendments if necessary (Chair of FBDC, CTA, ED, BC)</p>	<p>opportunities which arise (November 2020 onwards).</p> <ul style="list-style-type: none"> • Annual progress review of Fundraising and Business Development Strategy conducted and report published for the Board (November 2021 & annually thereafter).
<p>2.4 Ensure that T-TEL has a strong communications function which enables the organisation to achieve its constitutional objects and mission and contributes to changed public perceptions of the nature and value of education in Ghana.</p>	<p>i.) Recruitment of Communications & ICT Coordinator and Communications Assistant (ED & Communications Key Adviser) ii.) Development and implementation of a Communications Transition Plan covering the period from September to December 2020 detailing how UKAid-funded T-TEL’s website and social media accounts will transition over to the new T-TEL to ensure a continued high public profile and consistency of messaging (ED, CKA, CC and CA) iii.) Development and implementation of an annual T-TEL Communications Strategy encompassing the organisations’ use of its website, social media, print and broadcast media and over channels to achieved our strategic objectives (ED, CKA, CC, CA and BC) iv.) T-TEL Organisational Capability Statement produced which sets out the organisation’s aims, capacity, strengths and track record (ED, CKA, CC and CA) v.) Review of annual Communications Strategy in conjunction with stakeholders (through an annual perception survey) and development of subsequent annual Strategy based on progress against KPIs, objectives and lessons learnt. (ED, CKA, CC, CA and BC)</p>	<ul style="list-style-type: none"> • Communications & ICT Coordinator and Communications Assistant recruited (August 2020). • Communications Transition Plan developed and implemented (September 2020 to December 2020) • Annual Communications Strategy for 2021 finalised and implemented (December 2020 to December 2021). • Organisational Capability Statement published (November 2020). • Annual Communications Strategy reviewed and perceptions survey completed (December 2021 and annually thereafter).
<p>2.5 Ensure that T-TEL has a strong research & learning function which enables the organisation to achieve its constitutional objects and mission and enhances the national and international knowledge base as to ‘what works’ to reform education systems and improve learning outcomes.</p>	<p>i.) Recruitment of Research & Learning Coordinator (ED and Research & Learning Key Advisor) ii.) Development and implementation of T-SHEL Research & Learning Framework in conjunction with Mastercard Foundation (Research & Learning Coordinator and RLKA) iii.) Development of research & learning opportunities and collaboration with institutions and programmes such as McGill University and DeliverEd on joint research programmes (ED, CTA & RLC) iv.) Hold annual Learning Event where research and learning findings are discussed with practitioners, stakeholders and the general public and actions are taken to</p>	<ul style="list-style-type: none"> • Recruitment of Research & Learning Coordinator completed (August 2020). • T-SHEL Research & Learning Framework finalised and implemented (October 2020 onwards). • Partnership agreements signed with McGill University and at least two other research institutions or research programmes by July 2022 (July 2020 onwards). • Annual Learning Event held (September 2021 and annually thereafter).

	incorporate findings within future workplans (<i>ED, CTA, RLC & RLKA</i> v.) Six-monthly review of progress on Research & Learning and development of workplan to guide progress (<i>ED, RLC & RLKA</i>)	<ul style="list-style-type: none"> • Six-monthly review of progress on Research & Learning published for the Board (January 2021 and six-monthly thereafter).
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Strategic Objective 2: Ensure that T-TEL has a strong reputation for technical excellence and is recognised as the most effective educational technical assistance service provider in Ghana.



3. Strategic Objective 3, activities & Key Performance Indicators (KPIs)

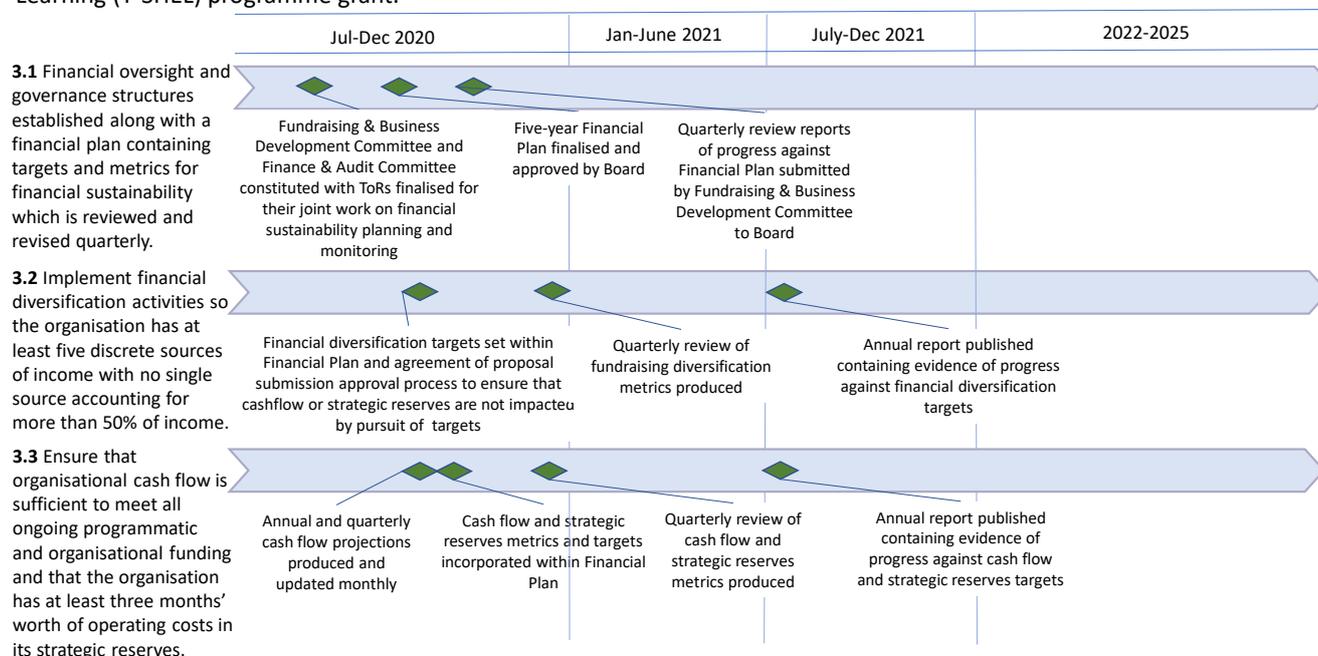
Strategic Objective: Ensure that T-TEL is a financially sustainable organisation which has a sufficiently diversified funding base to continue operations without the Mastercard Foundation Transforming Senior High School Teaching, Education & Learning (T-SHEL) programme grant.

Rationale for Strategic Objective: T-TEL will not be able to achieve large-scale, sustained technical excellence unless we are a financially stable organisation with sufficiently diversified funds to mitigate the risk of over-dependency on one or two donor agencies, a healthy cash flow and strategic reserves which enable us to plan and invest in our organisation's development.

Sub-Objective	Activities (Responsibility)	Key Performance Indicators (KPIs) & Date
<p>3.1 Financial oversight and governance structures established along with a financial plan containing targets and metrics for financial sustainability which is reviewed and revised quarterly.</p>	<p>i.) Constitute Fundraising & Business Development Committee and Finance & Audit Committee with joint agreement that the former has lead responsibility for financial sustainability working closely with the latter (BC, ED, OD, Chair of FBDC, Chair of FAC)</p> <p>ii.) Development of five-year Financial Plan setting out organisational overheads and 'core budget' which cannot be funded from direct programme funds with projections for amounts of funding required to sustain and grow the organisation's strategic reserves (Chair of FBDC, Chair of FAC, ED, OD & FM)</p> <p>iii.) Quarterly review of Financial Plan with progress report submitted to Board as to adherence to core budget and target metrics (Chair of FBDC, OD & FM)</p>	<ul style="list-style-type: none"> • Fundraising & Business Development Committee and Finance & Audit Committee constituted with ToRs finalised for their joint work on financial sustainability planning and monitoring (August 2020). • Five-year Financial Plan finalised and approved by Board (September 2020). • Quarterly review reports of progress against Financial Plan submitted by Fundraising & Business Development Committee to Board (December 2020 and quarterly thereafter).
<p>3.2 Implement financial diversification activities so the organisation has at least five discrete sources of income with no single source accounting for more than 50% of income.</p>	<p>i.) Financial diversification targets stated in Financial Plan and incorporating proposed activities under 2.3. No proposals are to be submitted to donors until they have been reviewed by the Fundraising & Business Development Committee and approved from the perspective to which their budgets contribute to financial diversification without negatively impacting cashflow or strategic reserves. (Chair of FBDC, Chair of FA, ED, OD & CTA)</p> <p>ii.) Quarterly review of progress against fundraising diversification metrics (Chair of FBDC, Chair of FA, ED, OD & CTA)</p> <p>iii.) Annual report published containing progress against metrics (Chair of FBDC, Chair of FA, ED, OD & CTA)</p>	<ul style="list-style-type: none"> • Financial diversification targets set within five-year Financial Plan and agreement of proposal submission approval process as a means of ensuring that cashflow or strategic reserves are not negatively impacted by pursuit of financial diversification targets (September 2020 onwards) • Quarterly review of fundraising diversification metrics produced (December 2020 and quarterly thereafter). • Annual report published containing evidence of progress against financial diversification targets (July 2021 and annually thereafter).
<p>3.3 Ensure that organisational cash flow is sufficient to meet all ongoing programmatic and</p>	<p>i.) Develop rolling annual and quarterly cash flow projections related to organisational 'core budget' in Financial Plan and ongoing</p>	<ul style="list-style-type: none"> • Annual and quarterly cash flow projections produced and

<p>organisational funding and that the organisation has at least three months' worth of operating costs in its strategic reserves.</p>	<p>project expenditure requirements and update these on a monthly basis, flagging any potential cash flow issues well in advance (ED, OD, FM, Chairs of FBDC and FA)</p> <p>ii.) Ensure that cash flow projections and targets are incorporated as key metrics with the five-year Financial Plan (ED, OD, FM, Chairs of FBDC and FA)</p> <p>iii.) Ensure that strategic reserve targets are incorporated as key metrics within five-year Financial Plan including proposals for making use of any reserves or surpluses which do accumulate and the 'triggering' effect of these on organisational possibilities within the 'core budget' (ED, OD, FM, Chairs of FBDC and FA)</p> <p>iv.) Quarterly review of progress against cash flow and strategic reserves metrics (Chair of FBDC, Chair of FA, ED, OD & CTA)</p> <p>v.) Annual report published containing progress against metrics (Chair of FBDC, Chair of FA, ED, OD & CTA)</p>	<p>updated monthly (September 2020 onwards).</p> <ul style="list-style-type: none"> • Cash flow and strategic reserves metrics and targets incorporated within Financial Plan (September 2020 onwards). • Quarterly review of cash flow and strategic reserves metrics produced (December 2020 and quarterly thereafter). • Annual report published containing evidence of progress against cash flow and strategic reserves targets (July 2021 and annually thereafter).
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Strategic Objective 3: Ensure that T-TEL is a financially sustainable organisation which has a sufficiently diversified funding base to continue operations without the Mastercard Foundation Transforming Senior High School Teaching, Education & Learning (T-SHEL) programme grant.



SWOT Analysis and Risk Register

An initial Strengths, Weaknesses, Opportunities & Threats (SWOT) analysis for T-TEL is set out below and should be read in conjunction with the risk register which follows. Interestingly most of the ‘strengths’ relate to T-TEL’s strong relationships and reputation for technical excellence, most of the ‘opportunities’ relate to financing and projects, most of the ‘weaknesses’ relate to T-TEL’s lack of financial resources and the constraints faced in building up organisational reserves and most of the ‘threats’ relate to the external operating environment and issues such as COVID-19 and the December 2020 elections.

<p>STRENGTHS</p> <ol style="list-style-type: none"> 1. Strong reputation for technical excellence with the Government of Ghana and development partners such as UKAid. 2. Trusted relationships with 5 universities, national agencies and 46 Colleges of Education. 3. Continuity of staffing through retention of a significant number of talented staff and key advisers from the UKAid-funded T-TEL programme who have experience of working together. 4. A talented and committed Board of experienced high-profile Ghanaians who are dedicated to devoting their time and expertise to T-TEL. 5. A reform-oriented Ministry of Education and other national agencies which share a vision for educational transformation in Ghana. 6. A funding partner in Mastercard Foundation which has an interest in providing an opportunity for T-TEL to achieve its strategic objectives. 	<p>WEAKNESSES</p> <ol style="list-style-type: none"> 1. Lack of financial resources means that T-TEL is constrained by what we can do until we have signed our first project contracts. 2. Need to be extremely financially prudent over the first months of operations once project contracts have been signed as we are reliant on project overheads to cover operational costs and large upfront payments (such as office rent) may cause cashflow problems. 3. Initial financial situation means that we need to be risk averse when pursuing funding opportunities such as only working with donors who provide funds in advance, thus limiting potential opportunities. 4. As the organization is new some donors may not accept the audited accounts and project achievements from the UKAid-funded T-TEL programme as evidence of organizational achievement, thus limiting our track record and reducing the size of grants available to us.
<p>OPPORTUNITIES</p> <ol style="list-style-type: none"> 1. Mastercard Foundation financing through the T-SHEL Phase One (2020-2022) and Phase Two (2022-2026) programme. 2. Global Partnership for Education (GPE) COVID-19 response funding through which the Ghana Education Service (GES) wishes to contract T-TEL to deliver the teacher training component. 3. Possible funding through the World Bank funded Ghana Accountability for Learning Outcomes Programme (GALOP) for teacher training beyond the remit of the COVID-19 response component. 4. Ongoing discussions with potential USAID contractors about a strategic partnership arrangement for the USAID Learning successor programme. 5. Ongoing discussions with Mott MacDonald about a strategic partnership arrangement for the FCDO ‘Partnerships Beyond Aid’ multisector TA facility. 	<p>THREATS</p> <ol style="list-style-type: none"> 1. December 2020 elections mean that there is uncertainty as to the future direction of education reforms in Ghana and the identity of the Ministerial team which T-TEL will be working with from January 2021 onwards. 2. Impact of COVID-19 on the academic calendar for tertiary, SHS, JHS and basic school institutions disrupts learning gains and creates difficulties in implementing new curriculum and bringing about further reforms. 3. Requirements for T-TEL to work across all SHS means that the team has to develop new relationships with GES officials at Regional and District levels which will need to be strong and productive to achieve effective educational transformation given limited size of T-TEL staff and key advisers team. 4. T-TEL’s constitution makes it clear that we cannot engage in politically motivated decisions or activities but there may be pressure to do this given our close working relationship with the Government of Ghana.

Transforming Teaching, Education and Learning – Risk Assessment Register

Potential risk	Potential impact	Likelihood	Risk Impact	Steps to mitigate risk
GOVERNANCE				
The organization lacks direction, strategy and forward planning	<ul style="list-style-type: none"> the organization drifts with no clear objectives, priorities or plans issues are addressed piecemeal with no strategic reference needs of beneficiaries not fully addressed financial management difficulties loss of reputation 	Low	High	<ul style="list-style-type: none"> create a strategic plan which sets out the key aims, objectives and policies create financial plans and budgets use job plans and targets monitor financial and operational performance get feedback from beneficiaries and funders
Board lacks relevant skills or commitment	<ul style="list-style-type: none"> organization becomes moribund or fails to achieve its purpose decisions are made bypassing the Board resentment or apathy amongst staff poor decision making reflected in poor value for money on service delivery 	Low	High	<ul style="list-style-type: none"> review and agree skills required of board members draw up competence framework and job descriptions implement board members training and induction review and agree recruitment processes Institutionalize continuing training for board members
Board dominated by one or two individuals, or by connected individuals	<ul style="list-style-type: none"> Board cannot operate effectively as strategic body decisions made outside of Board conflicts of interest pursuit of personal agenda arbitrary over-riding of control mechanisms 	Medium	Medium	<ul style="list-style-type: none"> consider the structure of the Board and its independence agree mechanisms to manage potential conflicts of interest review and agree recruitment and appointment processes in line with governing document agree procedural framework for meetings and recording decisions
Board is benefiting from organization (e.g. remuneration)	<ul style="list-style-type: none"> poor reputation, morale and ethos adverse impact on overall control environment conflicts of interest 	Low	Medium	<ul style="list-style-type: none"> ensure legal authority for payment or benefit consider alternative staffing arrangements

	<ul style="list-style-type: none"> • possibility of regulatory action 			<ul style="list-style-type: none"> • implement terms and procedures to authorise/approve expenses and payments • agree procedures and methods to establish fair remuneration conducted separately from 'interested' board members (remuneration committee/benchmarking exercise etc.)
Conflicts of interest	<ul style="list-style-type: none"> • organization unable to pursue its own interests and agenda • decisions may not be based on relevant considerations • impact on reputation • private benefit 	Low	Low	<ul style="list-style-type: none"> • agree protocol for disclosure of potential conflicts of interest • put in place procedures for standing down on certain decisions • review recruitment and selection processes
Ineffective organisational structure	<ul style="list-style-type: none"> • lack of information flow and poor decision making procedures • remoteness from operational activities • uncertainty as to roles and duties • decisions made at inappropriate level or excessive bureaucracy 	Low	Low	<ul style="list-style-type: none"> • use organisational structure to create a clear understanding of roles and duties • delegation and monitoring should be consistent with good practice and constitutional or legal requirements • review structure and the need for constitutional change
Activities potentially outside objects, powers or terms of gift (restricted funds)	<ul style="list-style-type: none"> • loss of funds available for beneficiary class • liabilities to repay funders • loss of funder confidence • potential breach of trust and regulatory action • loss of beneficiary confidence • taxation implications (if non-qualifying expenditure) 	Medium	Medium	<ul style="list-style-type: none"> • agree protocol for reviewing new projects to ensure consistency with objects, powers and terms of funding • create financial systems to identify restricted funds and their application
Loss of key staff	<ul style="list-style-type: none"> • experience or skills lost • operational impact on key projects and priorities • loss of contact base and corporate knowledge 	Low	High	<ul style="list-style-type: none"> • succession planning • document systems, plans and projects • implement training programmes • agree notice periods and handovers • review and agree recruitment processes

Reporting to the Board (accuracy, timeliness and relevance)	<ul style="list-style-type: none"> • inadequate information resulting in poor quality decision making • failure of Board to fulfil their control functions • Board becomes remote and ill informed 	Low	Medium	<ul style="list-style-type: none"> • put in place proper strategic planning, objective setting and budgeting processes • timely and accurate project reporting • timely and accurate financial reporting • assess and review projects and authorisation procedures • have regular contact between Board and senior staff
OPERATIONAL				
Contract risk	<ul style="list-style-type: none"> • onerous terms and conditions • liabilities for non-performance • non-compliance with organization's objects 	Low	High	<ul style="list-style-type: none"> • create cost/project appraisal procedures • agree authorisation procedures • put in place performance monitoring arrangements • consider insurable risks cover
Service provision - customer satisfaction	<ul style="list-style-type: none"> • beneficiary complaints • loss of fee income • loss of significant contracts or claims under contract • reputational risks 	Low	Low	<ul style="list-style-type: none"> • agree quality control procedures • implement complaints procedures • benchmark services and implement complaints review procedures
Project or service development	<ul style="list-style-type: none"> • compatibility with objects, plans and priorities • funding and financial viability • project viability • skills availability 	Low	Low	<ul style="list-style-type: none"> • appraise project, budgeting and costing procedures • review authorisation procedures • review monitoring and reporting procedures
Competition from similar organisations	<ul style="list-style-type: none"> • loss of contract income • reduced fund-raising potential • reduced public profile • profitability of trading activities 	Low	Medium	<ul style="list-style-type: none"> • monitor and assess performance and quality of service • review market and methods of service delivery • agree fund-raising strategy • ensure regular contact with funders • monitor public awareness and profile of organization
Suppliers, dependency, bargaining power	<ul style="list-style-type: none"> • dependency on key supplier • lack of supplier to meet key operational objectives 	Low	Low	<ul style="list-style-type: none"> • use competitive tendering for larger contracts • put in place procedures for obtaining quotations • authorised suppliers listing

	<ul style="list-style-type: none"> • non-competitive pricing/quotes • insufficient buying power 			<ul style="list-style-type: none"> • monitor quality/timeliness of provision • use service level agreements • consider use of buying consortia
Security of assets	<ul style="list-style-type: none"> • loss or damage • theft of assets • infringements of intellectual property rights 	Low	Low	<ul style="list-style-type: none"> • review security arrangements • create asset register and inspection programme • agree facility management arrangements • manage use of intellectual property • review insurance cover
Fund-raising	<ul style="list-style-type: none"> • unsatisfactory returns • reputational risks of campaign or methods used • actions of agents and commercial fund-raisers • compliance with law and regulation 	Medium	High	<ul style="list-style-type: none"> • implement appraisal, budgeting and authorisation procedures • review regulatory compliance • monitor the adequacy of financial returns achieved (benchmarking comparisons) • stewardship reporting in annual report
Employment issues	<ul style="list-style-type: none"> • employment disputes • health and safety issues • claims for injury, stress, harassment, unfair dismissal • equal opportunity and diversity issues • adequacy of staff training • child protection issues • low morale • abuse of vulnerable beneficiaries 	Low	Low	<ul style="list-style-type: none"> • review recruitment processes • agree reference and qualification checking procedures, job descriptions, • contracts of employment, appraisals and feedback procedures • implement job training and development • implement health and safety training and monitoring • be aware of employment law requirements • implement staff vetting and legal requirements • agree a whistle-blowing policy
High staff turnover	<ul style="list-style-type: none"> • loss of experience or key technical skills • recruitment costs and lead time • review interview and assessment processes • agree fair and open competition appointment for key posts • training costs • operational impact on staff morale and service delivery 	Medium	Medium	<ul style="list-style-type: none"> • agree job descriptions and performance appraisal and feedback systems • conduct 'exit' interviews • review rates of pay, training, working conditions, job satisfaction

Health, safety and environment	<ul style="list-style-type: none"> • staff injury • product or service liability • ability to operate • injury to beneficiaries and the public 	Low	Low	<ul style="list-style-type: none"> • comply with law and regulation • train staff and compliance officer • put in place monitoring and reporting procedures
Disaster recovery and planning	<ul style="list-style-type: none"> • computer system failures or loss of data • destruction of property, equipment, records through fire, flood or similar damage 	Low	Low	<ul style="list-style-type: none"> • agree IT recovery plan • implement data back-up procedures and security measures • review insurance cover • create disaster recovery plan including alternative accommodation (Develop Business Continuity Plan)
Procedural and systems documentation	<ul style="list-style-type: none"> • lack of awareness of procedures and policies • actions taken without proper authority 	Low	Low	<ul style="list-style-type: none"> • properly document policies and procedures • audit and review of systems
FINANCIALS				
Budgetary control and financial reporting	<ul style="list-style-type: none"> • budget does not match key objectives and priorities • decisions made on inaccurate financial projections or reporting • decisions made based on unreliable costing data or income projections • inability to meet commitments or key objectives • poor credit control • poor cash flow and treasury management • ability to function as going concern 	Low	Low	<ul style="list-style-type: none"> • link budgets to business planning and objectives • monitor and report in a timely and accurate way • use proper costing procedures for product or service delivery • ensure adequate skills base to produce and interpret budgetary and financial reports • agree procedures to review and action budget/cash flow variances and monitor and control costs • regularly review reserves and investments
Reserves policies	<ul style="list-style-type: none"> • lack of funds or liquidity to respond to new needs or requirements • inability to meet commitments or planned objectives • reputational risks if policy cannot be justified 	Low	High	<ul style="list-style-type: none"> • link reserves policy to business plans, activities and identified financial • and operating risk • regularly review reserves policy and reserve levels

Cash flow sensitivities	<ul style="list-style-type: none"> • inability to meet commitments • lack of liquidity to cover variance in costs • impact on operational activities 	Low	High	<ul style="list-style-type: none"> • ensure adequate cash flow projections (prudence of assumptions) • identify major sensitivities • ensure adequate information flow from operational managers • monitor arrangements and reporting
Dependency on income sources	<ul style="list-style-type: none"> • cash flow and budget • impact of loss of income source 	Medium	Medium	<ul style="list-style-type: none"> • identify major dependencies • implement adequate reserves policy • consider diversification plans
Borrowing	<ul style="list-style-type: none"> • interest rate movements • ability to meet repayment schedule • security given over assets • regulatory requirements 	Low	Low	<ul style="list-style-type: none"> • appraise future income streams to service the debt • appraise terms (rates available fixed, capped, variable etc.) • appraise return on borrowing • use appropriate professional advice
Foreign currency	<ul style="list-style-type: none"> • currency exchange losses • uncertainty over project costs • cash flow impact on operational activities 	Medium	Medium	<ul style="list-style-type: none"> • ensure proper cash flow management and reserves policy • use currency matching (cost to organization in home currency) • consider forward contracts for operational needs
Compliance with donor imposed restrictions	<ul style="list-style-type: none"> • funds applied outside restriction • repayment of grant • future relationship with donor and beneficiaries • regulatory action 	Low	High	<ul style="list-style-type: none"> • implement systems to identify restricted receipts • agree budget control, monitoring and reporting arrangements
Fraud or error	<ul style="list-style-type: none"> • financial loss • reputational risk • loss of staff morale • regulatory action • impact on funding 	Low	Medium	<ul style="list-style-type: none"> • review financial control procedures • segregate duties • set authorisation limits • agree whistle-blowing anti-fraud policy • review security of assets • identify insurable risks
ENVIRONMENTAL / EXTERNAL				

Adverse publicity	<ul style="list-style-type: none"> • loss of donor confidence or funding • loss of influence • impact on morale of staff • loss of beneficiary confidence 	Low	High	<ul style="list-style-type: none"> • implement complaints procedures (both internal and external) • agree proper review procedures for complaints • agree a crisis management strategy for handling - including consistency of key messages and a nominated spokesperson
Relationship with funders	<ul style="list-style-type: none"> • deterioration in relationship may impact on funding and support available 	Low	Low	<ul style="list-style-type: none"> • ensure regular contact and briefings to major funders • report fully on projects • meet funders' terms and conditions
Government policy	<ul style="list-style-type: none"> • availability of contract and grant funding • impact of general legislation or regulation on activities undertaken 	Medium	Medium	<ul style="list-style-type: none"> • monitor proposed legal and regulatory changes • consider membership of appropriate umbrella bodies
LAW AND REGULATIONS				
Taxation	<ul style="list-style-type: none"> • penalties, interest and 'back duty' assessments • loss of mandatory or discretionary rate relief • failure to utilise tax exemptions and reliefs 	Low	Medium	<ul style="list-style-type: none"> • review PAYE compliance procedures • review VAT procedures • file timely tax returns • understand exemptions and reliefs available (direct tax and VAT) • take advice on employment status and contract terms and tax • implement budget and financial reporting identifying trading receipts and tax recoveries • File annual returns at the Registrar General's Department on time

Conclusion

This Strategic Framework (2020-2025) provides an overview and outline of the activities which T-TEL will carry out over the coming months and years to achieve our strategic objectives and become Ghana's foremost educational technical assistance agency. We are excited by the possibilities that lie ahead and the opportunity which we have over the next five years to truly transform Ghana's education system to improve learning outcomes and life chances.

The next step for T-TEL will be for the Board to oversee a detailed Strategic Plan development process, incorporating subscribers, staff and stakeholders, so that this Strategic Framework comes to life as a fully formed consultative Strategic Plan (2021-2025) by early 2021.