

School block grants as a model of financial decentralization in Iraq

School block grants

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Abstract

Purpose – The purpose of this paper is to assess the channels of education financing as they exist currently in Iraq. It argues that the current model of financing is highly centralized and in order to encourage a school-based management and better school outcomes, there needs to be decentralization of financing. The paper considers block grants as a mechanism for decentralization and explores other country experiences in this area.

Design/methodology/approach – The paper opts for both an analytical and exploratory study of the financing channels in the education sector in Iraq based on both primary field-based surveys and secondary sources of information such as World Bank and UN documents. For understanding other country experience of school block grant provision, the paper reviews literature and attempts to find learnings for Iraq.

Findings – The paper provides a detailed insight into the service delivery modal and channels of education financing in Iraq across multiple tiers. It argues that the centralized model of education financing is one of the factors that contribute to weak school governance and school performance indicators. It explores the idea of school block grants as a model of decentralized financing and a review of other country experiences on provision of school block grants gives some interesting insights into what might work for Iraq.

Research limitations/implications – Economic wars, sanctions and conflict have severely affected the country and as a consequence there are very limited data and information available and this has impacted the study. Furthermore, though the country has been liberated from ISIS, the peace is fragile and any research findings have to be seen in this background.

Practical implications – The paper does not stop at identifying the problem, i.e. centralization of financing but attempts to explore and provide a way to get around this in the form of provision of school block grants.

Originality/value – There are very few studies that explore the service delivery model and financing channels in the education sector in Iraq and therefore this paper should add value to any discussion on post-conflict reconstruction.

Keywords Decentralization, Channels of school financing, Iraq education sector, School-based management, School block grants

Paper type General review

Economic sanctions, wars and internal conflict have severely affected Iraq over the last few decades. Even though with the liberation of the country from the Islamic State, there seems to be a somewhat fragile return to peace and stability, and the economy and social sectors seem to be in varying states of disarray. Iraq, whose education system was once considered to be one of the most advanced in the Middle East with near-universal primary enrollment rates until the 1980s, is plagued today by low primary and secondary enrollment rates, low attendance, outdated curriculum content, deteriorating learning outcomes and severe shortage of school-related infrastructure (Mosler *et al.*, 2015).

School performance indicators as evidenced from data provided in the National Development Plan (NDP) 2010–2014 and the NDP 2013–2017 reveal the shortcomings of education service provision in Iraq. The NDP 2010–2014 indicates that 35.8 percent of educational facilities at the elementary level and 42.1 percent at the secondary level are used to provide two teaching shifts, while 4.5 percent of facilities at the elementary level and 3.4 percent at the secondary level are used for three shifts (NDP 2010–2014). The NDP 2013–2017 highlights the need to improve the learning environment in schools and address the shortage of computers, class desks, reading desks and teaching aids. The Plan document



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highlights that to achieve current and targeted student enrollment rate targets at the minimum over the next four years, over 7,000 new facilities need to be built at the primary and kindergarten level and 2,250 facilities at the secondary level (NDP 2013–2017).

While conflict, insecurity and damage to resources could be one of the primary reasons why school performance has deteriorated (Diwakar, 2015), an equally important factor has been the highly centralized system of school financing in the country that does not allow schools to utilize funds in the manner that is best suited for them. A large proportion of the education budget for schools is currently allocated for wages and pensions of staff, and while the capital budget is significant, actual rates of expenditure are very low. Getting access to the capital and operation and management allocations is a tedious and resource-consuming process for schools, which often leads to under-utilization of these resources, negatively impacting education and the quality of the learning environment (UNICEF, 2016). While there are many ways in which this can be addressed, decentralization of school financing through establishing school block grants might have the potential to improve the utilization of funds leading to better targeted outcomes and consequentially raising school performance (Kedir Kelil *et al.*, 2014). This is the idea that this paper attempts to explore.

Review of literature and methodology

Education financing in Iraq at the school level is a subject that has been very less explored. Most of the studies on the education sector in Iraq focus mostly on either providing an overview of the education system development (Issa and Jamil, 2010) or on understanding the impact of conflict on education outcomes in the country (Diwakar, 2015; Agustin Velloso de Santisteban, 2005). Issa and Jamil (2010) for instance trace the development of the education sector in Iraq from the establishment of the Republic of Iraq in 1958 to the present and argue that Iraq had an illustrious history in the education sector but the sector began to deteriorate from 1990 onwards with the gulf war initiating the political turmoil in the country. Diwakar (2015) with a similar focus on the impact of conflict on education examines to what extent armed conflict affects education accumulation and enrollment rates in Iraqi schools, and whether this effect differs by gender. The findings suggest that an increase in conflict is associated with a decrease in education for both genders, though more pronounced for boys. A study by Agustin Velloso de Santisteban (2005) also explores the impact of conflict (since 1990) and sanctions (since 2003) imposed on Iraq and finds that these factors have reversed the previous educational achievements and rendered the Iraqi education system unable to fulfill its stated missions.

As these studies indicate, conflict and the associated policy decisions both national and international is a factor that has had significant impact on education outcomes and performance. But as the country enters a possibly fragile but nevertheless politically stable phase, it is important to explore other factors that could have an impact on education delivery and governance. Financing and financing arrangements is an important aspect to be explored in this context as many studies on other parts of the world find that decentralization of school financing and consequential school-based management can have significant improvements in efficiency, accountability and responsiveness of schools leading to better educational attainments (e.g. Maslowski *et al.*, 2007; Astiz *et al.*, 2002).

This is the gap that this paper aims to cover. This paper attempts to outline the education service delivery model in Iraq and the various channels of school financing and emphasize the centralized nature of the financing model and the associated limitations. The paper goes on to propose the provision of school block grants as a possible alternate channel of financing that has had some extent of success in other countries as evidenced from the country studies reviewed toward the end.

Given the nature of the political and security conflict that the country has been experiencing, the methodology is a mix of consultations and secondary research.

The decision to follow a qualitative approach was based on the lack of availability of data on school funding at a micro level. Much of the background information on the service delivery model in Iraq is informed by the author's participation in a consultative study on developing school-based management systems and child-friendly schools in Iraq[1] and is based on informal discussions and conversations with stakeholders across the spectrum – from policy makers to teachers. The conclusions are also informed by comparative examples of block grant provision within the education sector from other developing economies (both fragile and transitional) and by the literature on education and decentralization.

The focus of this study is solely public schools. Private schools comprise a very small percentage of primary and secondary schools in Iraq, roughly around 3.5 percent and while the quality of education is good, they can be affordable only to those who are willing to pay really high fees (Al-Shaikhly and Cui, 2017) and hence the outreach is very limited.

This review paper therefore begins by outlining the education service delivery model in Iraq and the different channels of school financing as it currently exists in Iraq, the associated concerns with this model of financing and the need to improve financing channels. The paper then proposes block grants as an option that the government could consider for decentralization of financing and attempts to explore other country experience in the provision of block grants in the education sector and finally tries to conclude with a few suggestions on a way ahead for the provision of block grants in Iraq.

The education service delivery model in Iraq

The education service delivery model in Iraq is divided across federal, regional (Kurdistan Region of Iraq), governorate and district/sub-district levels each of which has a mandated role in general education service delivery (UNESCO, 2003). The Federal Government is divided into 18 governorates each of which is subdivided into districts and sub-districts (Shakir, 2017). The Kurdistan Regional Government has a jurisdiction over three governorates, meaning that the Federal Government has direct responsibility for education in the remaining 15 governorates[2].

Historically, Iraq's Government was a highly centralized unitary system, and though since 2003 a process of decentralization has been adopted, many of the old rules and regulation supporting centralization remain in place. The education sector and school financing channels reflect this governance context. Within the service delivery model for preschool, primary and secondary education, three ministries play a key role in funding and executing the education budget – the Ministry of Education (MoE), the Ministry of Finance (MoF) and the Ministry of Planning (MoP) (Issa and Jamil, 2010). Since the 2008 Provincial Powers Act and 2009 Provincial Elections, elected Provincial Councils also play a role in the formulation of provincial development plans and in shaping delivery of education services (Cravens and Brinkerhoff, 2013). The education system in Iraq (excluding Kurdistan) consists of two-year kindergarten stage, six-year primary and compulsory stage and six-year secondary stage with two levels: a three-year lower secondary level and a three-year upper secondary level (UNICEF, 2016).

Current channels of school financing in Iraq

The current system of financing schools is far from efficient and effective, and in all cases schools lack discretion over resources making it difficult for schools to have decisive powers. The existence of multiple channels of financing – leading to fragmentation of resource management with very limited flow of information between channels and between key institutions/departments involved – results in weak coordination and inefficient resource mobilization.

Currently in Iraq, funds for education are officially disbursed from one tier of management to the next mainly through four main channels. Though the MoE is the key ministry responsible for the management of preschool, primary and secondary education,

the MoF and the MoP are also involved in the financing modalities for school-related expenses, as are Provincial Councils who have oversight of Federal block grants.

The MoE includes the Minister's Office, the Offices of the Under-Secretaries, the Legislative Division and 18 general directorates of education and institutes. In addition, the MoE has 21 directorates of education in the central ministry, as well as one in each governorate, except for Baghdad, which has four directorates. These directorates serve as provincial offices and are chaired by a director general responsible for the implementation of education in the governorate. The directorates have technical and administrative departments similar to departments of the central ministry. The departments are responsible for: the implementation and follow-up of educational policies and educational plans; the recruitment and human resources management of teaching staff; the supervision of schools; and the preparation of necessary school buildings, amongst other responsibilities.

Each governorate is further subdivided into districts with their own responsible officer. Head teachers and assistant head teachers administer schools. There are also Parent Teachers Associations (PTAs) and other community-led groups, but their involvement is very limited and often in a non-organized manner. There is, in fact, little evidence of PTAs active participation in decision making.

In many advanced educational systems, school resourcing is unified through school grants and schools are actively encouraged to raise revenues directly, within a framework developed and set by the government. The current fragmented financing arrangement in Iraq reflects a country in transition between a highly centralized unitary system and one that is slowly devolving. It also reflects the rather fragmented approach to public finance management. Currently, an economic classification of school financing can be divided into the following four different channels: wages; operation and management (O&M) expenses; capital investment finances; and school-generated revenue. These categories of financing reach the school through four different channels as discussed below.

The first channel of financing is essentially wages and salaries that are paid to school staff. Wages and salaries are the largest component of school-related expenses. The channel of financing wages and salaries is in line with the 2004 Financial Management Law. Once the budget law is passed by the Council of Representatives, the MoF transfers salary allocations to the MoE on a quarterly basis. If, however, the budget law is not passed, then finances are transferred on a monthly basis based on a pro-rata system.

The MoE then distributes quarterly transfers covering salaries to the governorate-level directorates of education, who in turn allocate finances to districts, where the head teacher of each school collects and disburses wages and salaries, based on submission of signed time sheets. Each head teacher must visit the district accounts department and collect a cheque for the total aggregate salary amount, before presenting the check for payment, then carrying cash to school to make cash payments by hand to each salaried employee. Signed payrolls indicating receipt of salaries are then deposited at the District Head of Accounting department and these are then accounted for by the governorate director general before being reported to the center, who in turn then reports to the MoF.

The second channel is a needs-based financing of O&M expenses associated with running schools, and it is not based on a particular standard, which in the case for education depends on many factors. As with Channel 1, the MoF allocates funds to the MoE. However, unlike wages and salaries, O&M allocations are request driven by the schools. The head teacher submits to the district office a request for expenses to be incurred, including for fixing broken desks, windows and other facilities. The district office then directs the request to the appropriate department within the MoE who in turn approves the expenditure and allocates it to the district.

The problem with this process is twofold. First, there is a time lag in approvals and provision of funds. Second, given the travel cost associated with submitting a request to the

district, which at times exceeds the amount of the required O&M amount, head teachers may be inclined to wait for enough needs to arise to meet a certain minimum expense threshold before approaching the district accounting department. Both of these aspects affect the smooth functioning of the school.

The third channel is the financing of capital expenses, which involves the MoF, MoE and the MoP. Capital spending covers major renovation of existing buildings, new schools and larger purchases such as vehicles. Currently, MoE is only involved in the planning of capital budgeting with the MoP channeling funds, which are authorized by the Provincial Councils.

The MoE contract department provides unified performance reports to the MoF, which includes information on the use of funds for capital investment projects, though as the budget process is fragmented across different ministries, the majority of under-spending in the education sector relates to the capital budget. To secure allocations and to meet oversight-reporting requirements, MoE also reports to MoP using prescribed forms on all approved projects in their investment budget. MoP requires economic and technical feasibility reports of all projects and copies of correspondences related to project execution.

Project reports are provided at the beginning of the year after the budget has been passed, and determine the initial cash and allocation requirements. In-year investment budget releases are secured when MoP writes to the MoF informing it of their approval of satisfactory project progress. MoP's memorandum also prescribes the amount needed for release in accordance with the arrangements with the MoE. After the approval of the project budget, the confirmation of sufficient amount of unallocated funds in the MoE capital budget, and the reconciliation with any unified reports received, MoF issues the cash transfer to the MoE. The MoE then contracts out the investment work through a process of open tenders and bids to the private sector. Provincial councils also play a significant role in the determination of budget allocations across all channels.

The fourth and final channel is finance obtained by schools through their own revenue-generating activities, though these are limited to revenue from renting out premises for the school canteen. The larger the school the greater the revenue, though revenues from school canteens remain very minor. The revenue generated through this activity is what allows most schools to meet their smaller day-to-day operational and management expenses that are too tedious to be sanctioned through Channel 2 financing. School canteen revenue was initiated during the conflict to increase school-level resource availability.

Currently there is no significant PTA or other community-level financing and schools are not permitted to raise revenues directly, though this must change. In addition, support to education from donors provides only a minor contribution when compared to the country's own resources spent.

Concerns with the current system of financing

The current system of school financing as outlined above is far from efficient and effective, and there are many concerns associated with it. The existence of multiple channels of financing leads to fragmentation of resource management and undermine the ability of head teachers to lead school governance and deliver quality education. The limited flow of information between the key institutions and departments in each channel and across channels leads to weak coordination and inefficient resource mobilization. The current system also leads to prioritization of mandatory expenses such as salaries, with operation and capital investment expenses not receiving sufficient attention. This, despite a huge deficit in school building numbers and multiple shifts, has been discussed earlier. These expenses play an equally significant role as that of teaching in improving the learning experience of students and have an important role in determining the net enrollment rates of students in schools.

Transactional costs incurred by schools in the process of trying to obtain financial resources are also high. The current system of financing is a top-down approach where the ministries of finance, education and planning decide priorities for expenditure on behalf of schools, thereby, not taking into account the particular needs of each school.

Need for improved channels of financing

The challenges outlined above indicate the need to consolidate the various channels of financing in such a manner that schools play a more active role in managing resources at the level of the school, in particular in relation to day-to-day management. The need for decentralization of finances is underlined by the fact that despite the government's commitment to increase sector funding, school governance remains weak and school performance assessment indicators reveal shortcomings. Improving governance through consolidated payments as school block grants would provide a considerable opportunity for improving education outcomes and motivating the work force, while also increasing accountability.

Sector budget allocation on education has increased in 2014–2017 by 5 percent from the previous NDP (2010–2014). This indicates the commitment on the part of the government to increase funding to the sector to improve access and quality. However, the actual budget execution rate in the education sector (estimated at 57 percent in 2013) is much lower as compared to the execution rate in other sectors such as industry (94 percent), transport and communication (81 percent) and agriculture (71 percent), though this seems to be largely caused by failures in spending the capital budget (NDP, 2014–2017). Centralization and the delays and difficulty associated with schools gaining access to funds might be a factor that leads to a lack of utilization of allocated resources.

The NDP 2014–2017 outlines that there have been improvements in the overall net enrollment rate of students over the period 2010–2014 but these do not be significant enough to indicate a structural improvement in the system as a whole. For instance, the net enrollment rate remains at only 40 percent for middle schools and at 27 percent for preparatory schools (NDP 2014–2017). Furthermore, the report also indicates that there are significant differences in net enrollment rates across gender and across provinces, indicating that some schools seem to be doing better than others.

Furthermore, the NDP 2014–2017 outlines the severe shortage of school buildings as one of the pressing issues to be tackled in this sector. This shortage of more than 7,000 schools leads to overcrowding of classrooms and doubling and tripling of shifts, which in turn affects the efficiency and effectiveness of teaching. With the central ministries and provincial-level governorates responsible for capital expenditure planning, there seems to be a gap between planned school infrastructure development and actual needs.

The need for decentralization – are block grants an option to be considered?

The factors outlined above indicate that decentralization of funding to schools could lead to better outcomes. Decentralization could be done by transferring certain grant management responsibilities to schools (this could be school governing councils, head teachers or PTAs).

While there might be different channels through which this can be done, one of the mechanisms through which decentralization of school financing can be done is through the provision of block grants. School block grants are allocation of funds to schools, the value of which is based on a set of pre-determined criteria. School block grants could be either earmarked (that can only be used for specific lines of expenditure) or non-earmarked (that allow the recipient schools to decide which lines of expenditure they want to prioritize). This provides schools with resources (on a per student basis) to be used for non-wage expenditures on the items that matter most to a particular school. In the case of Iraq it could

also give governorates, districts and schools greater administrative control so they can improve educational administration and schooling quality.

Moving from a centralized ministry-driven and top-down approach to a decentralized and school-driven process of financing could yield multiple benefits:

- higher efficiency by improving transparency of disbursement of funds;
- improved equitable distribution across schools by ensuring that all schools receive the same amount of funds or that those schools that are more disadvantaged (in poor or rural communities) receive more funds to put them on a level playing field with others;
- higher level of flexibility for schools to prioritize expenditure based on individual school needs; and
- increased sense of ownership and commitment from the part of schools by involving them in the process of decision making.

A review of the literature on the experience of financial decentralization through block grants in various developing countries as outlined below indicate that there is some evidence on positive outcomes of increasing school enrollment rates and other school performance indicators, including efficiency and improved transparency when school block grants are provided.

Other country experiences and learning

Indonesia

School block grants were introduced in Indonesia in 1998 under the Scholarships and Grants Program (Deffous, 2011). Under this program 60 percent of schools in the country were provided grants to anticipate and counter the consequences in the education sector of the 1997 Asian financial crisis. As an immediate response to the crisis, the gross enrollment rates in the country fell from 62 to 52 percent between 1988 and 1992 at the junior secondary level. This program was therefore meant to maintain enrollments in a context of financial and economic crisis. However, a second phase of the program called the School Improvement Grants Program (SIGP) was introduced in 2001 in 133 districts in poor schools dealing with internally displaced students (IDS) and schools affected by catastrophes. SIGP was thus specifically concerned with poverty reduction.

The first phase of the SGP was designed to maintain enrollment and the quality of education in the context of a financial and economic crisis. The formula was based on the enrollment of IDS as it was meant to assist schools meeting the needs of these IDS. The second phase of the program (SIGP) had objectives that were specifically concerned with poverty alleviation as it specifically targeted the neediest schools in the poorest districts (133 districts out of 300). The formula for deciding grant amounts was basic and it simply took into account the total student enrollment. The grant delivery was directly to schools through either banks or through local post offices.

Impact of the program

The grant program was structured with the objective to retain students than to increase enrollment rates and in that it seemed to have succeeded with dropout rates not increasing but the program did not seem to have any impact on increasing enrollment rates. But there seemed to have been an improvement in school-related infrastructure as a result of the grants.

Sri Lanka

Under the Educational Quality Inputs (EQI) Scheme (Deffous, 2011) introduced in the year 2000, block grants were provided to Sri Lankan schools to fund education quality inputs,

which were defined as all materials, equipment, instruments and services used to add to the quality of education. This covered most non-wage-related expenses such as consumable goods and capital maintenance. Funds allocated to schools on the basis of Norm-Based Unit Cost Resource Allocation Mechanism based on the following factors: quality input norms produced by educationists; student populations; corrections for possible economies and diseconomies of scale; availability of different grade-cycles in schools; and allocation of funds for gradual capital improvements on a needs basis. Of the recurrent EQI budget, 60 percent was to be allocated for consumables while 40 percent for repair and maintenance.

Impact of the program

Under EQI, similar schools were treated equally and student characteristics, school cycles and school site differences were taken into account when allocating funds. The results indicate that smaller schools, rural schools and more disadvantaged schools received and spent a higher per capita allocation per student. However, around 20 percent of these funds were left unspent. A criticism of the allocation process was the complicated formula on the basis of which block grants were calculated.

Qatar

Starting from the year 2003 a new system of independent schools (Brewer *et al.*, 2006) was introduced in Qatar, with the central government providing funding to schools but providing autonomy to schools to manage themselves. The independent school model represented a move to a more decentralized system of schooling than had existed previously in Qatar. The basic aim of the reform was to widen the range of options available to parents, to reduce significantly the extent of control over schools by central governments, to increase the monitoring and evaluation of students, administrators and teachers and to hold schools accountable for quality.

Impact of the program

The results have been encouraging and there are plans to rollout this system on a wider scale.

Macedonia

Under the Fiscal Decentralization of Education Financing Scheme, 2005, a process of decentralization was carried out in two phases in which municipalities gained greater control over education-related financing (Nikolov, 2004). During the first phase, municipalities were made responsible for maintenance of transferred facilities but salaries were still being paid by the central government. During the second phase, municipalities were entrusted with the payment of staff salaries as well. The financial flows to support the decentralized sectors in the two phases of decentralization were through the provision of categorical grants and block grants.

Categorical grants provided the municipalities the freedom to efficiently and effectively manage the material assets of each sector effectively providing municipalities the right to decide how material assets were used and to decide on basic maintenance. The second phase of provision of block grants provided municipalities the right to decide on expenditure related to all aspects including wages and salaries. Block grants consequently were at least six times larger than categorical grants. Formula for allocation was the simple formula of per student grant.

Impact of the program

While there were improvements in school outcomes, this was not equal across municipalities. Furthermore, even though there were two phases of decentralization there was not an appropriate amount of increase in managerial powers of the decentralized authorities reflecting the reluctance to let go of powers at centralized levels.

Uganda

Under the Universal Primary Education Drive, block grants were provided to schools which could be utilized for most administrative activities apart from paying teacher salaries and wages (Hubbard, 2007). The grants were centrally determined and calculated but released as conditional block grants to districts which released funds to schools on basis of enrollment. The ministry also released guidelines to schools for allocation of funds specifying the percentage breakdown, for instance, 50 percent for scholastic materials, 5 percent for administration and so on. There also was an effort at transparency by posting publicly the amounts received from the district office in the school.

Results

The Ugandan experience has won significant international praise. Decentralization had various positive developments: increased participation, increased transparency and accountability and improvements in capacity building. Nevertheless, the central government transfers still are insufficient, and the local governments are neither involved, nor consulted on the national budget.

Lessons for Iraq from the country experiences

The country experiences reviewed above have various implications for any potential drafting of school block grants in Iraq. The Indonesian case study (Deffous, 2011), for example, indicates the success of having a simple formula as against the Sri Lankan experience of complexly calculated block grant distribution models. Grant distribution on the basis of student enrollment rates seems to be the more preferred arrangement perhaps due to the simplicity to execute the program. The Indonesian experience indicates that while school enrollment rates did not increase as a result of school block grants, there was an increased expenditure on school infrastructure. This has positive implications for Iraq considering the infrastructure shortages the country faces as outlined earlier in the paper. As evidenced in the experience of Sri Lanka block grants supporting non-wage expenditure might have more positive outcomes. This country example also highlights the importance of structuring grants in such a manner that non-utilization of funding would not be an issue. While the Qatar experience (Brewer *et al.*, 2006) does not have significant findings relevant for Iraq given the differential context, it is interesting to consider given that it is one of the few examples of successful implementation of school block grants in the wider Middle Eastern region. Lessons for Iraq from the Macedonian experience (Nikolov, 2004) are the two-step decentralization process where block grants initially focused on operational and later on wage related expenditure as well. Yet another important lesson is the fact that legal decentralizing alone would not lead to real decentralization unless mindsets are changed and actual power is transferred to the decentralized authorities and schools. The lesson for Iraq from the Ugandan experience (Hubbard, 2007) and the difficulties the system faced could be to engage school-level management and local governments in the larger process of national budget determination for education.

Conclusion

Given the background of the various shortcomings faced by the Iraqi education system, this paper attempts to look at current models of service delivery and financing in the sector and tries to argue that decentralization and better utilization of financing by schools through the provision of block grants could be an idea to be explored in the context of Iraq. The paper recognizes that school block grant provision experiences across countries have led to mixed outcomes. Nevertheless, given the current context it does seem an idea worth exploring though much deeper research needs to be carried out. This paper therefore is intended to trigger the discussion on decentralization of education funding to schools in Iraq and clearly recognizes that much more research is needed before any clear conceptual models can be built to develop policy on.

Notes

1. Much of the information on school financing channels are based on the author's informal consultations as part of a study that the author did for a Geopolicity Inc project on "School based management and child friendly schools in Iraq." None of the information is confidential.
2. This paper does not consider the education system in Kurdistan.

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