

TRANSPARENCY INTERNATIONAL UGANDA CHAPTER

**Promoting Transparency and Accountability
in the Governance of Primary Education**

UGANDA NATIONAL ASSESSMENT REPORT

Prepared by
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ACRONYMS

BOU	Bank of Uganda
CAO	Chief Administrative Officer
CSO	Civil Society Organization
DEO	District Education Officer
ESA	Education Standards Agency
ESIP	Education Strategic Investment Plan
EFA	Education for All
EFAG	Education Funding Agencies' Group
ESCC	Education Sector Consultative Committee
EWA	Education Watch Africa
GOU	Government of Uganda
LC	Local Council
MoES	Ministry of Education and Sports
MoLG	Ministry of Local Government
MFPED	Ministry of Finance, Planning and Economic Development
NGO	Non Government organization
NRM	National Resistance Movement
PEAP	Poverty Eradication Action Plan
PAF	Poverty Action Fund
PTA	Parents-Teachers Association
SCR	Student/Classroom Ratio
SFC	School Finance Committee
SFG	Schools Facilities Grant
SHT	School Head Teachers
SMC	School Management Committee
STR	Student/Teacher Ratio
TDMS	Teacher Development Management System
TIU	Transparency International Uganda
UPE	Universal Primary Education
UCBL	Uganda Commercial Bank Limited - Now Stanbic Bank

FOREWORD

Transparency International Uganda is pleased to share this report highlighting issues pertinent to the attainment of Universal Primary Education (UPE) in Uganda. Attainment of UPE is priority development target of the Poverty Eradication Action Plan (PEAP) and is at the core of Uganda's determination to achieve Universal Primary Education. This is in line with the global agenda of attaining Education for All (EFA) by 2015. This commitment is expressed through increased donor funding and national budget allocations for primary education. However, this has not led to better educational outcomes so far.

The shared view among educational stakeholders is that Uganda may not achieve the EFA goals on time, partly because the available resources are not prudently utilized. Decentralized mechanisms of ensuring that funds allocated to education contribute effectively to achieving the set goals are inadequate to prune the sector of corrupt practices. Consequently, financial leakage, wastage and inefficiencies result in fewer resources being available to achieve the agenda of Education for All (EFA).

We hope that the report will stimulate debate which will form a basis for mobilizing the public to resist corruption and resource misuse and to increase demand for accountability and better education services.

Finally, we call upon all education stakeholders to embrace the recommendations to contribute towards better resource utilization for the attainment of UPE objectives and contribute towards the achievement of EFA goal.

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EXECUTIVE SUMMARY

Africa Education Watch programme was proposed by Transparency International (TI), a global civil society movement against corruption with support from the William and Flora Hewlett Foundation. The programme aims at improving transparency and accountability in the use of primary education resources in seven African TI National Chapters (Ghana, Madagascar, Morocco, Niger, Senegal, Sierra Leone and Uganda). The overall goal of the programme is to improve transparency and accountability in the management of primary education resources in Africa by generating increased and more effective demand for relevant policy reforms and measures. This is intended to improve access to, equity in and quality of primary education through more transparent and accountable management of primary education resources.

The Uganda national assessment is aimed at approximating the levels of resource leakages and delays in transfers, the extent of illegal fees and other costs that parents incur, and the effectiveness of the decentralized accountability structures with regard to controlling primary education resources and preventing corruption. Findings presented in this report are a result of a desk study analyzing the financing system and flows of resources in the primary education sector, and a research survey conducted among the users and providers of primary education services.

The empirical research was conducted in 17 districts sampled from the four regions of Uganda between 2007 and 2008. The research methodology was largely qualitative using structured questionnaires and Focused Group discussions (FGDs) administered to households, community members, school administrators and management committees, teachers and local civil servants. A total of 1483 respondents provided the primary data, which was illuminated by secondary data sources.

Generally, the national assessment report highlights the following aspects: the scope of resource leakages, demand and access to financial information at the different levels, local governance and citizens' involvement in schools organization and governance, among others

The findings of both the desk review and the survey reveal that increased enrolment has put enormous strains on facilities, teachers and instructional materials. The central argument is that, Uganda's achievement of EFA goal of universal primary education remains in balance due to high drop-out rates and the poor quality of the learning outcomes, despite the government's commitment to education as a priority development target under the Poverty Eradication Action Plan (PEAP). This is attributed to system leakages, delays, corruption and mismanagement of primary education resources. Basically, the essential investment to maintain high enrolments and reduce on drop-out rates are: expansion of teacher training, hiring of the required teachers, extensive classroom construction, accelerated provision of instructional materials and the development of an appropriate curriculum. However, there is also a need to empower communities to pro-actively engage in the struggle for improved accountability and transparency in the delivery of education services.

The assessment further reveals the common occurrence of pervasive petty corruption that permeates the day-to-day transactions at the classroom, school, and District levels. This takes form of teacher absenteeism, illegal charges that makes education not affordable to all, low teacher salaries, bribery and fraud, erratic release of conditional and unconditional grants to schools, non-compliance with UPE Guidelines, limited accounting knowledge and skills of Head Teachers, poor record keeping, weak decentralized monitoring and accountability structures, low parents' initiative to access school financial information and general lack of

planning and budgeting in schools.

A number of recommendations aimed at streamlining financial flows and enhancing transparency and accountability have been mooted for the benefit of all education stakeholders, namely: government, NGOs, funding agencies and the civil society.

They include: scaling up teacher training and recruitment to improve learning outcomes, improving co-ordination among government ministries and departments for timely release of funds to schools, empowering local communities to proactively engage and demand for transparency and accountability in the use of schools financial resources at local levels, emphasizing ethical behavior and anti-corruption studies as part of the school curriculum, promoting participatory school budgeting to innovatively involve citizens in priority-setting and resource allocation, improving school inspection, training school management in record keeping, investing more in infrastructure, especially, in areas which have been affected by conflict and getting government to provide the needed supplies and improve teachers salaries.

GENERAL INTRODUCTION

Education is not only a fundamental human right, but is also essential and indispensable for the exercise of all other rights. It is a key investment for the social development and transformation of the individual's well-being. It is also a tool for empowering all human beings to enjoy their political, economic and social rights. There is an increasing recognition among the international community that limited access to education is a violation of fundamental human rights and serves as the basis for exclusion from meaningful participation in the economic, social, political and cultural life of the community. This recognition has inspired global initiatives in setting up guiding principles and instruments that ensure equitable access to education for all. These include the Millennium Development Goals (MDGs) and Education for All (EFA) goals. It is in this context of the global agenda to achieve education for all that funding for primary education in the national budgets and donor funding has been scaled up.

However, increased funding of primary education has not always led to better outcomes in most African countries due to system leakages, wastage and misuse of education resources. This remains one of the biggest barriers to the aspiration of universal access to education, especially for the majority of poor children in Africa. In line with this, Transparency International designed the "Africa Education Watch" programme aimed at improving transparency and accountability in the use of primary education resources in seven African National Chapters of Ghana, Madagascar, Morocco, Niger, Senegal, Sierra Leone and Uganda. The national assessment of wastage, leakages and corruption in the education sectors provides a basis for empowering the civil society to demand for relevant policy reforms for improving service delivery, and for equipping officials within the education system with authentic information that will serve as a tool for combating corruption in primary education. On the overall, this will contribute to improved access to, equity in and quality of primary education through more transparent and accountable management of primary education resources in the respective national chapters.

The "Africa Education Watch (AEW)" programme was launched by Transparency International in July 2007 with support from the William and Flora Hewlett Foundation. It initially started with an assessment phase composed of desk-studies on the resource flows, which highlighted, among other things, the finance flows for primary education, a description of stakeholders in education planning and monitoring at local levels, and the existing norms of financial transparency.

The desk review was followed by independent national surveys in each of the participating Chapters. All the participating Chapters adopted a uniform methodology and common tools for data collection following a regional methodology workshop in Accra, Ghana in 2007. In Uganda a user and provider survey was carried out in 17 districts in the four regions of Uganda (Northern, Eastern, Western and Central). This was intended to generate empirical and authentic data on leakage and wastage in the use of primary education resources that could be discussed, analyzed, and used to advocate for policies and programs aimed at improving transparency and accountability in the use of primary education resources.

To ensure effective and uniform dissemination of the results of the surveys, an Advocacy Training Workshop, was conducted in Berlin, Germany from the 6th -8th October, 2008 to train the Africa Education Watch national coordinators in advocacy planning and techniques, and to coordinate the last phase of the assessment work.

CHAPTER ONE

Desk Study on Finance Resource Flows

1.0 Introduction

The desk study was conducted to provide the background on the financial flows in primary education. This chapter presents an overview of finance flows for primary education in Uganda; it describes stakeholders in education planning and monitoring at the local level, and it also describes the existing norms of financial transparency.

1.1 Laws and regulations

Uganda is party to several international and regional conventions and agreements that aim at improving the access, equity and quality of (basic) education. The attainment of UPE is a priority development target of Uganda's Poverty Eradication Action Plan (PEAP). Therefore, the campaign for UPE remains at the core of Uganda's determination to achieve "Education For All" (EFA) and sustainable development.

Basic education in Uganda i.e. P1-P7 is free under the UPE programme. In this context, "free" refers to the divestiture of parents from paying school fees notwithstanding substantial contributions that are still required from them in the areas of uniforms, meals and scholastic materials like exercise books, pens and mathematical sets. The Education Act 2008 makes UPE compulsory for all children of school going age. It is the responsibility of the Ministry of Education and Sports (MoES) to request for the release of Primary Education funds from the Ministry of Finance, Planning and Economic Development (MoFPED) through the Local Governments to schools. MoES is responsible for UPE policy and Local Governments are responsible for its implementation.

Uganda possesses a rich base of legal and policy frameworks to regulate and promote the expansion of primary education in the country. At the fore-front of this effort is the 1995 Constitution of the Republic of Uganda which establishes education as a right for all. The Government White Paper on Education puts education as a key national priority and calls for greater emphasis and increased expenditure on education with special focus on the achievement of UPE. The Local Government Act gives powers to Districts to receive schools unconditional and the conditional grants while MoES pays teachers salaries directly. In both cases the funds flow from the Ministry of Finance to the District Education Office (DEO). The Poverty Eradication Action Plan (PEAP), Education Strategic Investment Plan (ESIP), Education Sector Consultative Committee (ESCC) and Uganda's Vision 2025 are among other relevant policies. Two of these policies—PEAP and ESIP—formed the basis for the development of a Sector Wide Approach (SWAP) in Uganda. With UPE as the primary focus of the education sector, greater political attention and financial resources have gone towards the expansion of Primary Education. The UPE policies and guidelines address stakeholders' roles and issues of transparency and accountability. However, a great weakness exists in the enforcement of the legal and policy frameworks.

1.2 Financing system and flows of resources

1.2.1 Finance flows within the primary education sector

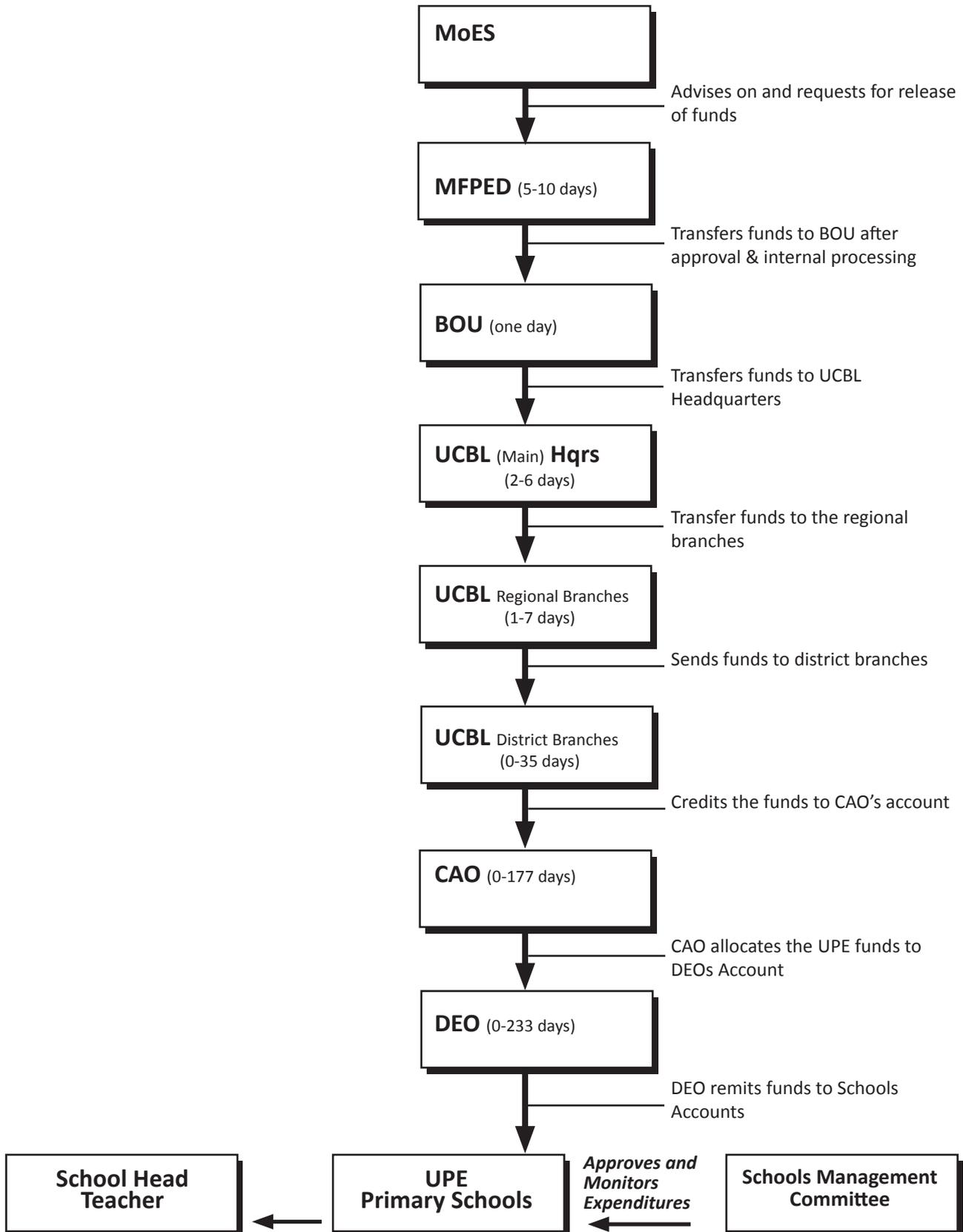
Expenditure category	Funding sources	Amount in 2006/7 (Billion UgShs)	Amount in 2007/8 (Billion UgShs)	Through which Institutions does the money flow?	Allocation Criteria	Geographical Coverage
UPE Capitation Grant (Recurrent Expenditure)	Poverty Action Funds (PAF ¹)	Government Approved 32.58 billion but released 30.7 Billion, amounting to 94% of the total release	32.315 Billion	<ul style="list-style-type: none"> Ministry of Education and Sports Ministry of Finance Planning and Economic Development Bank of Uganda Uganda Commercial Bank (<i>now Stanbic Bank</i>) Head Quarters Stanbic regional Offices Stanbic Bank district offices Chief Administrative Officer District Education Officer Primary school Account 	Funds channeled by the Government to Local Governments in form of conditional grants. Capitation Grant is dependant on Enrolment Figures and pays for the cost of tuition and basic school operational costs at an annual rate of Ug Shs 5000 per pupil in P1-P3 and Ug Shs 8100 per pupil in P4-P7 Teachers' salaries are paid directly by MoES	National
Schools Facilities Grant (mainly construction of class-rooms)	PAF Funds	48.34 billion	50 billion	Funding channeled to districts/ municipalities as conditional grant and flows through the above highlighted channels.	Designed to assist most needy schools to complete unfinished or build classroom, supply furniture, construct latrines and teachers' houses. It is allocated upon request by district/school in need	Specific schools that have requested for the grant

1: PAF is a mechanism that the Government of Uganda established in the financial year 1997/8 to mobilise additional resources for expenditure in the social sector to alleviate poverty. The Source of Funding for PAF is sources from HIPC Debt Relief Initiative, donor contributions and the government of Uganda's own resources through revenue collection.

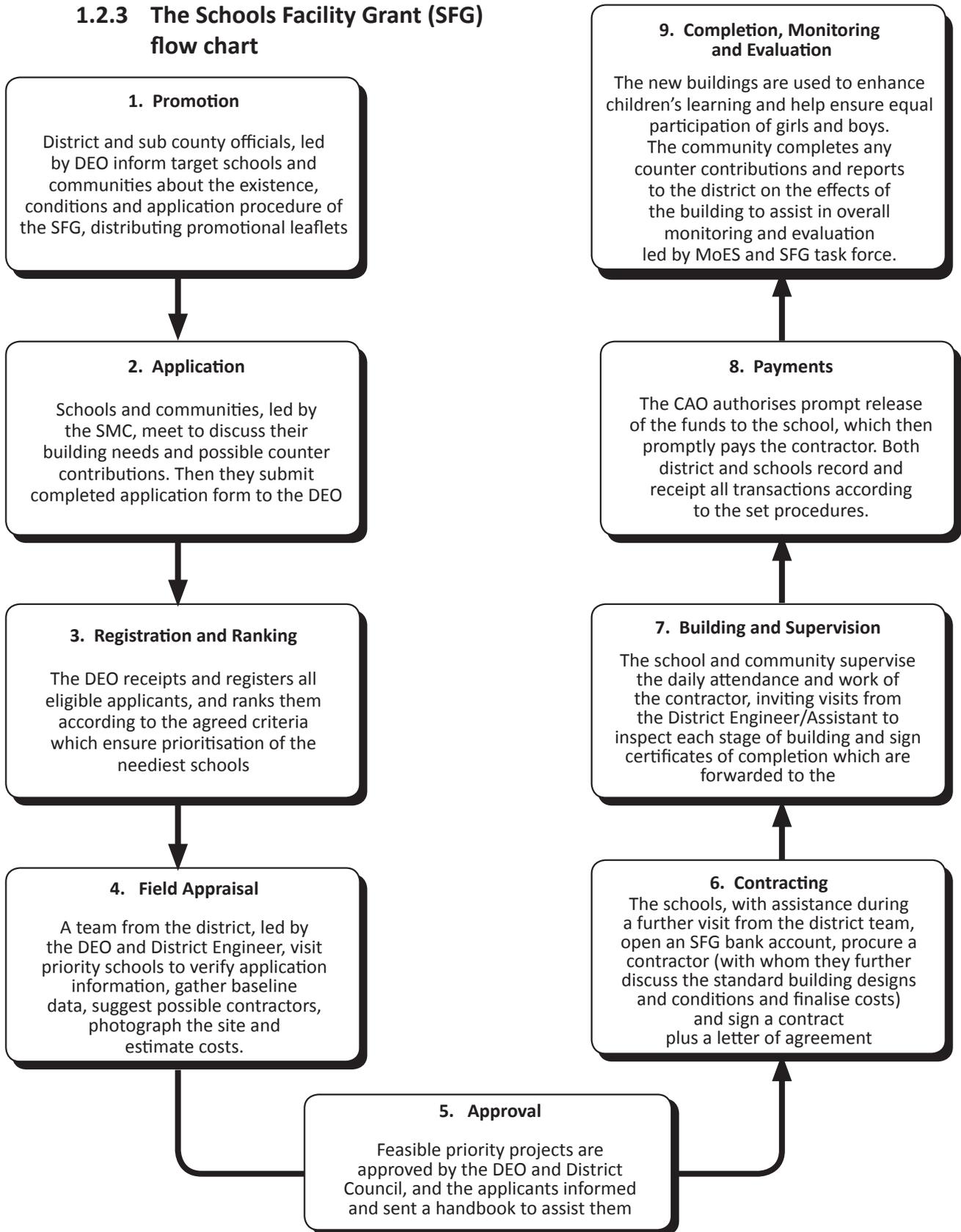
Expenditures at District² and School Level						
Instructional Materials	PAF	10.439		From the district Stanbic Bank Branch to the Chief Administrative Officer, District Education Officer, School Account	At least 35% of the total release	universal
Co-curriculum Activities					At least 20% of the total release	universal
School management (including utilities and maintenance)					At least 15% of the total release	universal
Administration					Not more than 10% of the total release	universal
Contingency					Up to max 20% of the total release	universal

2: Uganda adopted Decentralisation as a system of local governance. Under this system, significant powers were devolved to the Districts to manage service delivery including UPE. The MoES releases block funds to the Districts with specific guidelines on how the funds should be allocated and used. The Ministry also upon release of the funds sanctions the District to deduct at least 10% of each release for supplementary reading materials under the Decentralised Instructional Materials Project (DIMP). In addition, Districts also deduct at least 5% of each release for use in inspection and monitoring.

1.2.2 Funds flow chart



1.2.3 The Schools Facility Grant (SFG) flow chart



Source: EDUCATION Reform in Uganda 1997-2004. Reflections on Policy, Partnership Strategy and Implementation. By Michael Ward, Alan Penny and Toney Read

The above financing system and flow of resources indicates that the National Budget³ is usually approved early in the new financial year in the month of July. Funds are then disbursed. Each District receives an unconditional and the conditional grant. The MoES pays teachers salaries directly. In both cases the funds flow from the Ministry of Finance to the District Education Office (DEO). Whereas teacher salaries are paid on time directly to their accounts using the straight through system, the flow of conditional grant funds is often erratic. This leads to uncertainty and the need for schools and District Offices to engage in “creative fund management” to meet pressing needs. This is a risky exercise because it serves to conceal mismanagement of funds.

1.2.4 Stakeholders in local planning and monitoring of education finance

When	Who	What
September	Donors	Communicate to MoFPED the broad magnitude of anticipated education sector support for the following year
October	Stakeholders in the Education sector including representatives of CSO	Education Sector Review is held and priorities of the budget are agreed
November	Ministry of Finance, Planning and Economic Development (MoFPED)	Conducts first budget workshop, providing indicative broad sector ceilings which is always based on PAF general guidelines for conditional grants issued by MoFPED
January/February	MoFPED	The Budget Call is released, providing firm sector budget ceilings for the forthcoming year.
January-April	Members of school staff	Hold internal consultations before preparation of school budget on budgetary issues, preparations and expenditure
	School Head Teacher (SHT)	Drafts budget/development plans for approval by the SMC before submission to the DEO for final approval
	School Management Committee (SMC)	Approves school budget/development plans (at the school level), including any subsequent amendments/re-allocations within the Budget (to be signed by the Chair-Person and one other member appointed by the rest so-to-do on their behalf)
	Parents through the Parents Teachers Association (PTA)	External ownership of the budget and development plans

3: Budgets are annual (rather than by F/Y). They are based on enrolment figures for the previous year and marked-up by 2% (as a projected increase)

January-April	School Management Committee	Submits school budget and development plan to the sub county chief for consolidation into the sub-county UPE Annual Work Plan. The sub- county chief then submits this work plan to the District.
	District Education Officer (DEO)	Final approval of school budget which he consolidates to District Education Budget and work plan
	Local Government Finance Commission	Analyses and reviews allocation mechanisms and budgets for local government spending in the priority areas including education
April	Stakeholders in the Education Sector	Education Sector Review is held in which progress against undertakings is assessed, determining; <ul style="list-style-type: none"> • Whether development partners will disburse funds in the following year • The magnitude of anticipated donor funds to be disbursed in the following year.
April	District Education Officer	Submits the District Work Plan, letter of understanding and budget to MoES
April	MoES	PS MoES communicates the agreed levels of development partner funding to MoFPED and any necessary adjustments are made to the sector ceiling accordingly. MoFPED submits a release request to development partners for the agreed level of funding.
May	District Council	Concludes the process of consolidating all the sub-county annual work plans and budgets to form the District Annual Work Plan in preparation for the detailed budget for the financial year
June	District/sectors	Submits annual project/programme work plans for the new financial year. A schedule is developed for the transfer of sector support funds from the holding account into the Consolidated Fund in line with the annual project work plans.
July	Parliament	Approves the National Budget.
July	Ministry of Education and Sports/Ministry of Finance	Release of UPE grants (disbursements are done twice every Quarter)

Monthly	School Head Teacher/ Chairperson SMC	Produces monthly Accountability Report for each UPE Capitation Grant tranche and submits it to the DEO/CAO. This includes UPE capitation school cashbook and the reconciled bank accounts.
Every Term	School Head Teacher	Makes returns on enrolment figures to the DEO
Once every term	District Education Officer	Visits each UPE school to check on financial management and other activities in schools. The DEO is supposed to fill UPE Form 3 (Monitoring Visit Form) and submit it to the CAO. The Form requires that the following are covered in each monitoring visit: financial accountability (by the SHT), compliance with UPE Expenditure Guidelines, value-for-money expenditures and transparency However, this does not always happen due to limited facilitation of the DOEs office
Every quarter	Ministry of Education and Sports	Carries out a monitoring exercise
A week after closure of a quarter	School Head Teacher	Submits accountability to the District Education Officer
3 weeks after the submission of reports from SHTs	District Education Officer	Submits accountability reports to the Chief Administrative Officer
4 weeks after submission of DEO's report	Chief Administrative Officer	Submits District Accountability Report to the Ministry of Education and Sports for each tranche of UPE Capitation Grant
On or before the last working days of the first month after the close of the quarter	Ministry of Education	Public display of; Enrolments, amount of UPE grant received, names of schools receiving the grant and amount allocated to each district.

1.2.5 SFG planning and budgeting process

When	Who	What
November	MoES	Communication of indicative SG District/ Municipality Ceiling
January-February	District/Municipality	Conduct SG promotional activities
February	MoES	Communication of final SFG District/ Municipality ceiling
March	District/Municipality (DEO)	Field Appraisal
April	District/Municipality SFG Committee	Preparation, review, approval and submission of the draft District Annual SFG Work Plan/Budget
May-June	MoES	Approval of the District Annual SFG Budget/ Work Plan
June	MoES and District (CAO)	Signing a letter of Understanding between the District and MoES

Source: Education Reform in Uganda 1997-2004. Reflections on Policy, Partnership, Strategy and Implementation. By Michael Ward, Alan Penny and Toney Read

1.2.6 Norms of financial transparency

Levels	Name of document/ year	What does it say?
National Constitution	The Constitution, 1995 Article 41	guarantees right to access information
National	Local Governments Act 1997, Section 97	Ministries shall inspect, monitor and shall, where necessary, offer technical advice support supervision and training within their respective sectors. Therefore, it is a legal obligation on the MoES to monitor the performance of (a) the UPE Programme (in general), and (b) UPE Capitation Grants (in particular).
National	UPE Guidelines 1997	provide that a Desk Officer (assisted by an officer from the Education Planning Department) should track conditional grants to primary Schools, along the disbursement track, right from processing to accountability, and prepares reports to the Permanent Secretary (MoES).

National	UPE Guidelines 2000	<p>MoES will visit the District periodically i.e. Quarterly to: verify compliance with guidelines, appraise the District progress in UPE implementation, provide or arrange support to districts with problems.</p> <p>Auditor General will carry out half-yearly value- for- money audits.</p> <p>It also provides that District Officials will visit each school at least once a term to assess and report quarterly on: Value-for-money expenditure, work culture, compliance with UPE Guidelines on Expenditure, compliance with UPE Capitation Grants, Accountability Guidelines and requirements.</p>
		<p>In addition it provides for the functions of SMCs to include the following: monitoring all school activities and finances, carrying out the physical audit of purchased supplies, Ensuring proper record keeping and compliance/ accountability for funds.</p>
National	Education Act, 2008	<p>Consolidation of the UPE Policy, strengthening of the legislative framework for Education Standards Agency (ESA) and School Management Committee and complementarity with the Local Government.</p>
Sector	<p>Sector Wide Approaches (SWAPs)</p> <p>Under the Sector Investment Programmes</p>	<p>Each year, the donors to the sector meet to review and approve the government's detailed annual plan for the forthcoming financial year. The sector approach allows decision makers to assess progress and reconsider resource allocation in the light of needs and constraints.</p>



Sector	Education Sector Strategic Plan (2004-2015)	<p>In its objective of ensuring an effective and efficient education sector, the Plan specifies that:</p> <ul style="list-style-type: none"> • Schools manage instructional programs, staff and other resources and become accountable to their communities, • District Education Officers deliver educational services, help schools comply with standards and regulations, monitor regularly and report accurately on school performance • Central offices formulate policy and broadly direct financial resources, ensure the legislative framework reflects the strategic directions, conduct and disseminate research, and support development of pilot and special programs.
Local Government	Poverty Action Fund (PAF) General Guidelines for planning and Operation of Conditional Grants, issued by MoFPED and the MoES.	Sets guidelines/conditionalities on how PAF funds are to be managed
Local Government	Local Government Financial and Accounting Regulations, 1998	All local government councils and administrative units are required by law to keep proper books of accounts and prepare annual accounts and financial statements for auditing. The public officers are accountable personally for any funds used by them out of the council's coffers.
Local Government	New Instructional Materials Evaluation and Approvals Policy (2001)	Provides for new systems of evaluation, approval and procurement of instructional materials.

1.3 The national context

Uganda places a high priority on securing an adequate education for its children. Education is regarded as essential for achieving a better standard of living for future generations, and for lifting communities out of poverty. In light of this, Uganda is a party to the global framework of Education for All (EFA) aimed at improving access to, equity in and quality of basic education. This commitment is expressed through the introduction of Universal Primary Education (UPE). This happened in 1997, following a Presidential campaign pronouncement in 1996 to provide free education to a maximum of four children from each family. This was, however, later changed in 2002, to cover all children of school-going age⁴.

Uganda's school system is structured in a hierarchical manner in a 7 - 4 - 2 - 3 system i.e. seven years of Basic Primary Education, four years Ordinary Level Secondary Education, two years of Advanced Level Secondary Education and a minimum of three years at University level. At the end of each level, there are National Examinations for primary and secondary education levels and institutional based examinations for university and other tertiary levels. This structure, therefore, makes the education system highly selective and pyramidal in nature. The attainment of UPE remains a priority development target of Uganda's Poverty Eradication Action Plan (PEAP). The stated goal of UPE is to provide a critical mass of facilities and resources to enable Ugandan children of school going age to enter and remain in school and successfully complete the primary cycle⁵ of seven years, from primary one to primary seven. The principle components of the UPE policy were the elimination of tuition fees and other fees like contributions to Parents/Teachers Associations (PTAs). Specifically, the introduction of UPE was aimed at realising the following major objectives:

1. Making basic education accessible to the learners and relevant to their needs as well as meeting national goals;
2. Making education equitable in order to eliminate disparities and inequalities;
3. Establishing, providing and maintaining quality education as the basis for promoting the necessary human resource development;
4. Initiating a fundamental positive transformation of society in the social, economic and political fields;
5. Ensuring that education is affordable to the majority of Ugandans by providing the minimum necessary facilities and resources and progressively the optimal facilities;
6. Enabling every child to enter and remain in school until they complete the primary education cycle.

4: Olupot M., (8th April 2002), Museveni Extends UPE for Every Child, The New Vision, Kampala.

5: Ministry of Education and Sports, 2004

Government is supposed to provide free education for all children at the rate of Uganda Shillings 5,000/=per pupil for classes (P1-P3) and Uganda Shillings 8,100/= per pupil for classes (P4-P7) per annum. This capitation grant is given to schools in nine monthly payments each school year and funds are supposed to reach each school's account within two or three months of announced release.

The roles of stakeholders are well stipulated. These stakeholders include: Ministry of Education and Sports, Members of Parliament, Chief Administrative Officers (CAOs), Local Authority/Local Government (L.C.III and L.C.V), Sub-County chiefs, Heads of District/Municipality inspectorates, Foundation Bodies (Catholic Church, Church of Uganda, Orthodox Church, Seventh Day Adventists, Muslim Faith), School Management Committees, Head Teachers, teachers, pupils, parents/guardians, the community, NGO's and the media. Schools must set up School Finance Committees for budgeting⁶. Whereas MoES is responsible for policy, Local Government is responsible for implementation

Uganda has made significant progress in expanding access to primary education around the country through the UPE program. Following the introduction of UPE in 1997, there has been a remarkable increase in the number of primary going children, rising from 2.1 million in 1997 to 7.7 million in 2005⁷. Out of these, 3.6 million are girl children. The number of classrooms has also increased from 28,000 in 1997 to 75,228 in 2005⁸ while the teacher-pupil ratio has reduced from 100:1 in 1997 to 54:1 in 2005. New policies have been introduced to improve efficiency⁹. However, these developments have led to enormous strains on facilities, teachers and instructional materials. An increase in the number of children in school invariably implies an increase in the need for teachers. To deal with this and as part of the wider reform under the Primary Education and Teacher Development Project, there have been deliberate efforts to restructure primary teacher education and to increase the number of teachers trained, retrained and upgraded through in-service teacher trainings conducted during school holidays. However, while the number of teachers has grown, it is still too low compared to the massive number of children in school now. Besides, Districts ceilings cannot allow recruitment despite dire needs.

Current trends indicate increased funding for primary education in the national budget as well as donor contributions¹⁰. The Education Sector takes the largest share of the national budget. For example, in 2006/07 Financial Year, it was projected to take 18.3% of Uganda Government expenditure which represents Shs.708.4 billion; an increase from Shs.635.6 billion of 2005/06 Financial Year. Official statistics show that in 2003/04 Financial Year, education took up 24% of the National Budget compared to about 7% in 1990/91 Financial Year.

6: *Guidelines on policy and roles and responsibilities of stakeholders in the implementation of UPE*

7: *Anticorruption Week Report 2006*

8: *Ibid*

9: *Also available at <http://www.dfid.gov.uk/countries/africa/Uganda-facts.asp>*

10: *Uganda Country Sector Analysis of Universal Primary Education (UPE), TI-Uganda 2007*

Table 1: Primary enrolment growth rate and some access/quality indicators, 2003 - 2007

Year	2003	2004	2005	2006	2007
Enrolment (in 000s)	7,633	7,377	7,224	7,362	7,537
Percentage Annual change in enrolment	3.8	-3	-2	1.9	2
Number of Primary Teachers ('000s)	146	147	145	150	132
Net enrolment Rate	100.8	90	93	92	93.3
Gross in take Rate	155.7	147.1	152.8	129	128.5
Number of Primary Schools	13,353	13,371	13,576	14,285	14,728
Pupil Teacher Ratio	52	50	50	48	57
Pupil Classroom Ratio	87	79	74	72	72

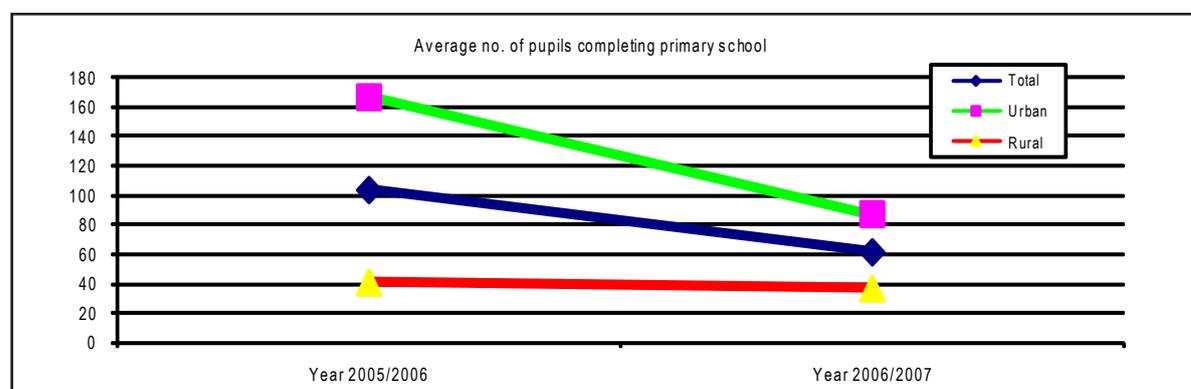
Source: 2008 Statistical abstract

The scaling-up of primary education resources has not led to better outcomes. The Ministry of Education study of UPE cohort shows high attrition rates as few pupils complete primary seven. In addition, the quality of education is poor compared to the previous period and to that given in private schools currently. The 2.1 million pupils who enrolled in 1997 became 1.3 million the next year, then 1.1 million, 0.96 million, 0.83 million, 0.7 million and 0.48 million in 2003 ¹¹.

The rate of attrition is higher in the urban areas at 42%. These results confirm findings of the Education Sector Analysis Report of March 2007 with high attrition levels based on children who completed Primary 7 in 2006.

According to the source, there was a 2 % increase in the number of pupils enrolled between 2006 and 2007. Similarly between 2006 and 2007, there was another 2 % increase in the number of primary schools in Uganda. It is important to note that the number of primary school teachers reduced by 18,000 between 2006 and 2007. This was a result of the teacher verification exercise in which the teachers' qualifications were scrutinized and many of them were struck off the payroll. The teacher to pupil ratio went up from 1:48 to 1:57 between 2006 and 2007. This is attributed to the increase in the pupil enrolment coupled with a reduction in number of teachers employed over the same period.

Figure 1: Average number of pupils completing primary school



Source: Survey findings

11: Education Sector Strategic Plan 2004-2015, Ministry of Education and Sports. December 2005. Pg 9

To cope with the massive growth in primary school enrolments, Uganda has adopted a number of policy reforms and changes in school management to make universal access to primary education a reality. These efforts have caught and sustained the attention of the stakeholders, namely: the Government of Uganda (GoU), funding and technical agencies, and civil society to deliver and improve basic education in Uganda. Among the changes in school management is the introduction of Teacher Development and Management System (TDMS). This is an integrated delivery system for primary education reform services focusing on improving pupil learning. The approach supports primary education by alleviating the problem of untrained teachers and improving management of primary schools with a focus on improved better pupil learning. However, the implementation of these measures leaves a lot to be desired as there is a divergence between policy and practice. Implementation is bogged down by various factors including limited funding and failure to enforce compliance to policies and guidelines

CHAPTER TWO

The National Survey

2.0 Introduction

This chapter presents findings of the national survey to identify levels of resource leakage, wastage and corruption in the use of primary education resources in Uganda. It begins with a description of the sample size; sampling methods, the survey process plus challenges and, finally, data analysis. The overall objective of the survey was to assess the effectiveness of the decentralized accountability structures in controlling such wastage. Specifically, the survey was intended to generate authentic data on the prevalence of wastage and misuse of primary education resources. This data would then be discussed, analyzed, and used to demand for policy reforms in improving transparency and accountability in the use of primary education resources for better service delivery. The survey method was largely qualitative using structured questionnaires and key informant interviews administered to both service providers and users. Data was illuminated by extensive literature review.

2.1 Sample description

The survey sample included Parents or guardians of school children who were randomly selected from the schools sampled education service providers (such as teachers), the school administrators and management, PTA members, and officials at the District level responsible for policy-making and planning. 55 schools were sampled in the 17 districts that were randomly selected. A total of 1483 respondents were interviewed in the above two broad categories as shown in Table 2 below:

Table 2: Sample distribution by respondent categories

Sample Description	Face to face interviews	Central	Eastern	Western	Northern
General Public (parents or guardians of school children)	1.064	323	158	282	301
District-level policy makers in the education sector	189	44	32	56	57
Head teachers	52	17	11	17	7
Members of the school management committees	117	26	24	38	29
PTA Chair persons	49	9	11	17	12
Total	1.471	419	236	410	406

The survey was conducted between the 30th of January 2008, and the 29th February 2008. Stratified sampling was the basis of drawing respondents for the survey from the four regions of Uganda, namely: Northern, Western, Eastern, and Central. Districts from each region were randomly selected and the number of respondents was proportional to population size. School Management Committees, PTA Chairpersons and Head Teachers were sampled from schools. Interviews were allocated to each of the four regions, then 17 districts were randomly selected by probability but proportionate to size such that Districts with higher populations had higher chances of being selected. In every school, the Head Teacher or Director, SMC members and PTA Chairpersons were purposively sampled. The households selected had to be those that had students attending the sampled schools in each District. School registers served as a sampling frame for the households.

2.1.1 Demographics of Respondents

Table 3: Household survey

Gender	Total	Central	Eastern	Western	Northern
Total	1064	323	158	282	301
Male	51%	44%	47%	55%	56%
Female	49%	56%	53%	45%	44%
Education Level					
Did not attend school	8%	5%	15%	6%	9%
Attended primary school (but not completed)	25%	23%	34%	22%	26%
Completed primary	32%	34%	30%	35%	28%
Completed secondary	21%	22%	12%	25%	21%
Completed tertiary	14%	16%	9%	12%	16%
Setting					
Urban	68%	81%	48%	65%	66%
Rural	32%	19%	52%	35%	34%
Age					
Less than 30	27%	26%	28%	25%	27%
31 to 50	62%	66%	59%	63%	59%
Older than 50	12%	8%	13%	12%	14%

Table 4: Provider survey (Head teachers)

Gender	Total	Central	Eastern	Western	Northern
Total	169	43	35	55	36
Male	74%	72%	77%	67%	83%
Female	26%	28%	23%	33%	17%
Education level					
Did not attend school	1%	2%	0%	2%	0%
Attended primary school (but not completed)	2%	0%	6%	2%	3%
Completed primary	11%	5%	17%	11%	11%
Completed secondary	26%	28%	34%	18%	28%
Completed tertiary	60%	65%	43%	67%	58%
Setting					
Urban	53%	74%	37%	56%	36%
Rural	47%	26%	63%	44%	64%
Age					
Less than 30	8%	12%	6%	7%	6%
31 to 50	65%	67%	66%	60%	69%
Older than 50	27%	21%	29%	33%	25%

Table 5: Provider survey (PTA chairpersons)

Setting	Total	Central	Eastern	Western	Northern
Total	49	9	11	17	12
Rural	53%	89%	36%	53%	42%
Urban	47%	11%	64%	47%	58%
Education level					
Did not attend school	2%	0%	0%	6%	0%
Attended Primary school (but not completed)	14%	0%	9%	24%	17%
Completed primary	20%	22%	36%	18%	8%
Completed secondary	24%	22%	36%	24%	17%
Completed tertiary	39%	56%	18%	29%	58%
Gender					
Male	94%	89%	91%	94%	100%
Female	6%	11%	9%	6%	0%

Table 6: Provider survey (District Education Officers)

District	Total	Central	Eastern	Western	Northern
Gender	Total	Central	Eastern	Western	Northern
Total	189	44	32	56	57
Male	76%	55%	91%	84%	75%
Female	24%	45%	9%	16%	25%
Education level					
Total	189	44	32	56	57
Completed primary	1%	2%	3%	0%	0%
Completed Secondary	6%	7%	19%	4%	2%
Tertiary education	93%	91%	78%	96%	98%

2.1.2 Characteristics of the sampled schools

Only public schools were considered in this survey. Overall, the number of pupils enrolled in the sampled schools had increased by only about 4% from 2006/2007 to 2007/2008. Girls had a higher enrolment increase of 7.6% though the completion rate was not determined. Northern and Central region enrolled the highest number of students in the academic years of 2006/2007 and 2007/2008 while Western had the least in-take. The trend reflects that the Universal Primary Education is highly embraced in Northern and Central Uganda. Important to note is that Northern Uganda has been experiencing unrest for a long period and, therefore, unlike other regions there are not many people who have invested in private schools leaving the government as more or less the sole provider of education services. The same trend in Central Uganda is largely because of the rampant poverty that exists in the rural countryside away from urban centers like Kampala, Entebbe, Mukono and Masaka. So free education was a welcome respite for many of these rural families whose children had been unable to go to school because of lack of school fees. There were no significant differences by gender with regard to enrolment. The sampled schools had an average of 17 teachers with an average teacher pupil ratio of 1:48, compared to the estimate from the Country Sector Analysis for UPE which was 1:51. The schools have an average of 8 classrooms with urban schools having a higher average of 10. The schools in Central and Eastern regions had an average of 9, resulting from larger urban areas in these regions.

2.1.3 Challenges and difficulties

One of the major challenges faced during the execution of the fieldwork was failure to collect information from some stakeholders e.g. the policy makers, due to unavailability of information and due to their busy schedules. Some policy makers and PTA members also refused to respond because they felt some information was very sensitive- pointing to limited levels of transparency among some officers. Something unique that cropped up among some schools in Mubende District is the scrapping of PTAs. A significant number of schools could not disclose fully the itemized financial budget for the money they receive, because they are not sure of the amount they are likely to receive and the kind of installments in which it will be. This is due to the erratic flow of conditional and unconditional grant to schools.

2.2 Data Presentation and Analysis

2.2.1 Introduction

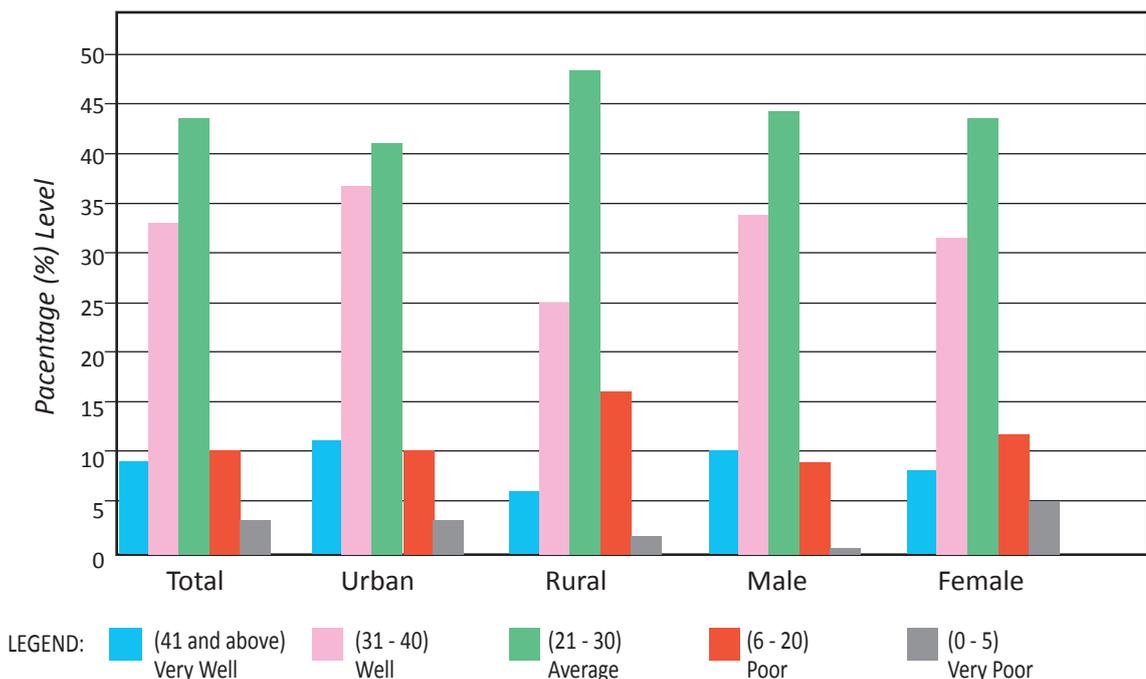
This section presents an analysis of findings of the household questionnaires and the provider questionnaire and interviews. Secondary data sources were also used to illuminate the primary data. The findings reveal weaknesses in the accountability structures in the decentralized framework. It highlights forms of corruption, wastage and mismanagement of resources right from the dispatching center to beneficiary schools, teachers and students. The findings reveal pervasive, petty corruption and limited adherence to UPE guidelines, which permeates the day-to-day transactions at the District, school, and classroom levels.

The victims are not only those who can afford it, but those who think they have no other options. Key findings are presented below:

2.2.2 Student performance

Parents hold varying views about their children’s performance (see Figure 2). While parents in urban areas reported better performance for their children than parents in rural areas, there were no significant differences by gender. Overall, 42% of parents had a positive view of performance while the majority had a negative view (53%). In so far as parents’ perceptions of their child’s performance are benchmarks for UPE success, the results are mixed but suggest a critical need for improving the quality of learning outcomes especially in the rural schools.

Figure 2: Children’s performance:



Source: Survey findings

2.2.3 Problems encountered in school

The respondents cited a number of problems encountered in schools. The most pressing problems within the last year were: teacher absence (29%), high school costs (25%), classroom overcrowding (24%), poor building construction (23%), problems with toilets (20%) and unqualified teachers (20%). Paying special respect to UPE policy, the findings pointed to problems of teacher absence, school costs, unqualified teachers, as well as poor or inadequate infrastructure. Most specifically, 18% of parents replied that bribes had been demanded within the past year. While only a minority in the survey, in their perspective it represents massive corruption in schools.

Performance of pupils and poor conditions at school demonstrates a consistent pattern. Schools which had more problems were also associated with poor student performance while those with few problems were reported to have better performance. Poor performance is due to problems such as overcrowding in classrooms (66%), unqualified teachers (53%) and absenteeism of teachers (81%).

(a) Teacher absenteeism

The evidence in the survey indicates teacher absenteeism as a major corrupt genre of corruption in the delivery of primary education services. Frequent teacher absenteeism was reported in both household's and the providers' responses at 29% and 16% respectively. This means that teachers collect salaries but the intended instruction does not occur. Certainly, not all cases of teacher absenteeism are indications of corruption but they all have a negative impact on student learning. The costs, both monetary and educational, are just as high when absenteeism is excusable as when it is not. The case of Daniel Omara aptly illustrates the damage of teacher absenteeism to the learner¹².

Although Daniel Omara, comes to school early and waits patiently in his classroom each morning, he finds only other students there. All too often, even by midday few teachers have arrived at the school, at Abella in the Otwal area northwest of the northern Ugandan town of Lira. Most days end with Omara having learned nothing. His fellow-pupils frequently fight one another, disrupting those are trying to prepare for their final exams. "My [classmates] don't know even how to read and write, "I feel so sorry because at the end of the term, you find that we have grasped nothing."

This is not an isolated case; teachers' absenteeism in schools is an endemic challenge to the realization of quality Universal Primary Education in Uganda. Such problems have not yet been sufficiently addressed by government. The proposal by the MoES to strengthen school inspection is yet to yield significant results and the SMCs and PTAs have not so far addressed the related problem of teachers housing as required under the UPE Guidelines

12: By Patrick Okino and Bill Oketch in Northern Uganda Lira (AR No. 184, 01-Sep-08) available at <http://www.iwpr.net>

(b) Extra charges by school administration

Schools charge extra and unauthorized fees to parents for text books or other real and imaginary services such as private tutoring.

25% of the respondents confirmed paying such fees, while 100% of the Head Teachers reported private tutoring has been a constant challenge. This confirms findings of the second National Integrity Survey 2003¹³, where 60% and 15% of the respondents confirmed paying extra fees and bribes to teachers respectively so as to access services. This is similar to findings¹⁴ reported in a separate social audit by the Canadian Institute for Emergency Training (CIET) where .65% of the respondents also reported teachers soliciting unpaid labour from children at school for private commercial purposes. Such extortion occurred more in schools where PTAs and SMCs were not very active as shown in table 7 below:

Table 7: Incidence of parents paying for resources versus presence of PTA and SMC's

	School with SMC	School with no SMC	Parent not sure of existence of SMC	School with PTA	School with not PTA	Parent not sure of PTA existence
Total	909	32	123	842	47	110
Textbooks	248 27%	20 63%	23 19%	216 26%	24 51%	34 31%
Stationeries (notebooks, pens, etc)	2 0%	0 0%	0 0%	2 0%	0 0%	0 0%
Uniforms	5 1%	1 3%	1 1%	4 0%	1 2%	2 2%
Meals	158 17%	9 28%	28 23%	157 19%	14 30%	20 18%
Transport to/from school	33 4%	0 0%	13 11%	34 4%	1 2%	6 5%
Medicines, vaccinations	18 2%	0 0%	8 7%	20 2%	0 0%	5 5%
Outside school activities	2 0%	0 0%	0 0%	2 0%	0 0%	0 0%
None	508 56%	9 28%	63 51%	471 56%	17 36%	53 48%

Source: Survey findings

These additional costs make it prohibitive, especially for the majority poor to access schooling besides making the school environment exploitative and none conducive.

¹³: Uganda Second National Integrity Survey, 2003 page 69

¹⁴: The findings of a social audit carried out by CIET in various countries including Uganda, on Accountability in Primary Education. revealed that parents in Uganda pay extra tuition for nearly half of the children in primary school http://www.ciet.org/en/documents/themes_docs/2006220165242.pdf

(c) Low teachers' salaries

The problem of low teacher's salaries was reported by 33% of the respondents. Further analysis indicates a direct correlation between teacher salaries and incidences of bribery and corrupt tendencies that occur in schools. Teachers resort to securing their survival by missing classes to work in their gardens, soliciting unpaid labour from the pupils as reported by 65% of the respondents and doing other things that point to corrupt tendencies.

Although the survey did not specifically capture people's perceptions, the general feeling by the survey team was that communities judge this latter behaviour less harshly and tend to tolerate it because teachers have little choice if they are to survive. This is one of the reasons why some teachers turn up for work only intermittently, a fact that compromises the quality of learning.

(d) Erratic flow of conditional and unconditional grants to schools

The flow of UPE funds to schools tends to significantly delay due to lengthy supply chains, from MoFPED to schools as reported by 66% of the Head Teachers. This makes it difficult to predict and plan for the arrival of monthly releases or even to differentiate and identify each monthly release. This uncertainty provides schools and District Offices with an excuse to engage in "creative fund management", which serves to obscure corrupt tendencies. The survey found out that, as a result of the delays, 68% of SHTs/Directors had lost track of which release has been received and which has not. It was also found out that the flow of UPE funds encounters serious problems in the District. There is non-compliance with UPE Guidelines; there is also poor record keeping which complicates both accountability and the reconciliation process. Similarly, the keeping and the proper filing of supporting documents are not taken seriously by the Head Teachers. This is partly attributed to the lack of accounting knowledge and skills and, therefore, the significance of meticulous record keeping is not appreciated.

(e) Blatant illegal acts of bribery or fraud

The survey revealed ample examples of blatant fraud and bribery in the delivery of primary education services. 18% of the parents reported that bribes had been demanded from them in the past year. This is not far from the National Integrity Survey, 2003 which reported the vice at 15%. This figure is statistically significant and suggests massive corruption in schools from the parents' perspective. Education officials at all levels demand some form of payoff for themselves, family, or friends in return for their help in shaping the outcome of contracts, implementation efforts and distribution systems. High expenditure on unbudgeted items like transport was reported by 83% of the respondents. This creates room for use of resources for means other than those related to education, which is tantamount to embezzlement by public officials. See table 8 next page:

Table 8: Expenditures outside the budget in the sampled schools

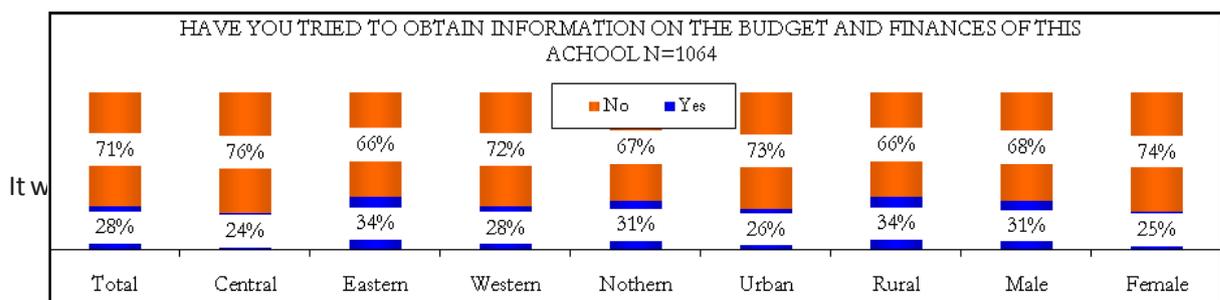
Money spent that was not in the budget	2005/2006	2006/2007
	Yes	Yes
Running costs	67%	80%
Maintenance of materials	29%	94%
Administrative costs	33%	100%
Construction	80%	100%
Teachers salaries and bonuses	0%	0%
Other staff salaries	17%	100%
Bursaries	57%	31%
Furniture and stationary	45%	78%
School Canteen	0%	57%
Transport	83%	100%

Source: Survey findings

(f) Limited access to financial information and weak local monitoring and accountability structures

Uganda has been applauded for slashing corruption by publishing the amount of monthly grants to schools¹⁵, as is spelt out in the UPE Guidelines. However, the survey found out that publication of releases of UPE Capitation Grants these days is done consistently by only the MoES. But both the DEO School Head-Teachers have relaxed on this requirement and hardly ever comply with it at all. Besides, the majority of parents and other community members are not concerned about accountability issues. The survey found laxity among parents to access schools financial information and to participate in school related activities. 71% of the respondents confessed never trying to obtain information on budgets and finances from schools. 51% of the respondents admitted that this information could be got from the school notice boards or during PTA meetings.

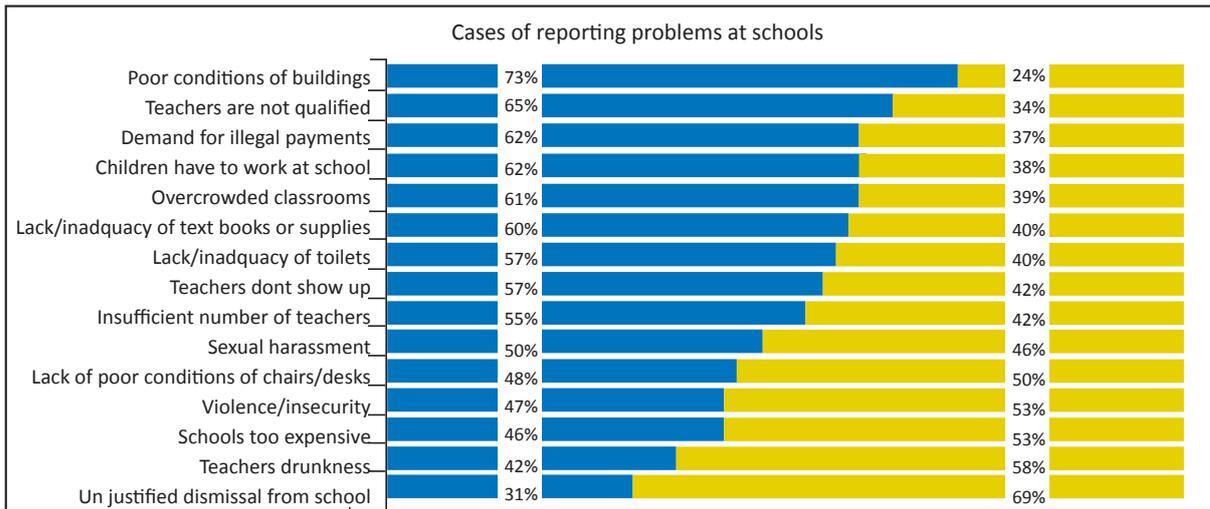
Figure 3: Access to financial information



¹⁵: Paul Hubbard, *Putting the Power of Transparency in Context: Information's Role in Reducing Corruption in Uganda's Education Sector*, Working Paper Number 136 December 2007

Besides, more than 85% of the respondents were aware of SMCs and PTAs but only 7% were members, or ever attended meetings organized by such committees. 47% of parents facing corruption related problems do not even report for fear of losing services altogether or other forms of retribution and reprisals. These facts are shown in figure 4 below:

Figure 4: Cases of reporting problems at school



The survey findings further indicate a correlation between reporting and bribery and /or embezzlement incidents. In 71% of schools where complaints about education related problems are very low, there are corresponding low rates of corruption incidents. In these schools, reports on bribery and embezzlement are extremely low at 88% and 93% respectively for those respondents who responded with the “No” option. On the other hand, of those who had raised complaints about education related problems, 28% reported cases of embezzlement and 6% reported bribery. According to respondents, cases of corruption are higher in some schools and lower in others. For those who mentioned cases of embezzlement, they mainly mentioned schools such as Atana Primary School (78%), Ayom Jeri Primary School (63%) and Nyero Primary School (33%) while for cases of bribery schools mentioned included Alupe Primary School (25%) and Apac Primary School (18%). It is important to note that all these schools are in the Northern part of the country an indication that since the region is just recovering from a long period of war, there are no proper control systems in place. Although the region has been accorded a relatively higher financial management regime, there is still a need to reach out to more school Head Teachers. The region still suffers the limited parent and community involvement in overseeing and supporting schools. This hinders a sense of ownership and holding school staff accountable for the expected educational outcomes.

The survey further revealed the importance of School Management Committees in curbing corrupt tendencies in schools. However, SMCs in most schools visited during the survey were found to be active but not effective.

It was found out that 70% of sampled schools with effective SMCs had no reports of embezzlement or bribery by the Head Teachers, which might be an indication that SMCs are in fact successful at monitoring and preventing corruption.

(g) Gaps in record keeping and financial management

The survey evidence established inadequacy in human resources and skill deficiencies mainly at school and District levels. In most schools financial records keeping was found to be poor. There were as many school Head Teachers who had received financial management training as those who had never. Northern region had the highest number of Head Teachers/Directors who had received financial training at 78%, creating a huge gap with the Central Region that follows at 51% while Eastern Region has the least number at 37%. Among those who received training, the majority did so recently in 2006 and 2007. District Education Officers provide most of the financial training to Head Teachers/Directors in schools (32%), followed by Non-Government Organizations (22%), Ministry of Education (19%) and the Municipal Councils (7%). However, the survey did not establish any correlation between Head Teachers/Directors receiving financial training and reports of bribery or embezzlement in schools. Central Region has the lowest reported case of bribery and embezzlement. Despite having a considerable number of Head Teachers/Directors who had received financial training in the Northern Region, there are high incidences of embezzlement. This can be attributed to the level of openness and availability of financial reports due to the training as opposed to those areas where financial management training has been minimal. The region has also been at war for over 20 years, therefore, the resultant poverty makes the officials more prone to corrupt tendencies.

(h) Weak schools inspection

The Schools Inspectorate Department in most Districts where the survey was conducted was found to be lacking in vigilance to uphold education standards. Some schools are never inspected, not even once in the entire school year. School inspectors attribute this to increased workload and insufficient resources. By nature, inspection is more reactive than proactive, since schools with problems are prioritized. As a result education standards, especially, in the rural areas suffer a decline because of poor inspection. Schools inspection is not done in order to apportion blame but rather to make the process more transparent in the interest of effectiveness. It was observed during the survey that schools administrators and classroom teachers were in dire need of guidance that should be provided by the officers of the Education Department in order to improve their efficiency and effectiveness. The school inspectors and DEOs are supposed to monitor financial accountability by the SHTs, compliance with UPE Expenditure Guidelines, value-for-money expenditures (or otherwise) and transparency/general assessment. However, this does not always happen due to the limited facilitation of the DEOs offices. All the above findings call for policy recommendations as discussed below.

Conclusions and Recommendations

Conclusions

The following conclusions are deduced from the national assessment:

- Access to primary education in Uganda has generally increased despite challenges of the poor quality of the learning outcomes and the high drop-out rates resulting from teacher absenteeism, unqualified teachers, overcrowded classes and limited parents involvement in school activities, among others
- The decentralized accountability structures such as School Management Committees (SMCs), School Finance Committees (SFCs) and Parents/Teachers Associations (PTAs) are critical in overseeing effective resource utilization but are weak and prone to manipulations at the Districts and schools levels. For example, most members of SMCs are illiterate and cannot verify the authenticity of the transactions so they often give blanket approvals to SHTs' requests. Where SMCs are competent, there are often conflicts between them and the unscrupulous Head Teachers. The implication is that both SHTs and SMCs are the entry point into strengthening transparency and accountability in the utilization of primary education resources
- Increased access to primary education in Uganda is bogged down by the high drop-out rates and the poor quality of the learning outcomes. Efforts to expand enrolment have not been accompanied by attempts to enhance educational quality and strategies to minimize drop-out rates. The cost is much higher when pupils drop out before completing the learning cycle than when resources are spent to keep them in school. This needs to be addressed if at all Uganda is to achieve the EFA and the Millennium Development Goal of universal access to primary education
- Uganda has a rich base of education regulatory and policy frameworks but the practice is different from the intent. Compliance with policies and guidelines has not been fully enforced by the Ministry of Education and other stakeholders. The biggest bottleneck is the limited enforcement structures such as school inspection departments.
- Most Head Teachers and school administrators lack basic book keeping and accounting knowledge and skills. As a result, school financial records are poor and do not provide useful sources of information for accountability purposes
- The Ministry of Education and Sports (MoES) and District Officials have not sensitized all the stakeholders (parents, community leaders, Local Governments, teachers, pupils and the general civil society) on their specific roles in the implementation and the monitoring of the utilization of primary education funds
- Funds utilization in primary schools is not effectively monitored by the DEOs office and the District Inspectorate Department. District Audit Departments are not sufficiently staffed and facilitated to audit all the primary schools in the District. At the DEO's level, the accounts sections are understaffed, accounts are not computerized and, therefore, it takes a long time to process and post accounting information.

Furthermore, DEOs office are not facilitated to meet expenses related to the UPE funds such as stationery, bank charges and overtime allowances for staff. The result is delays in disbursements and monitoring of schools.

- The policy on fees payments has never been clear. The line between acceptable and unacceptable payments by parents is blurred. Besides, limited parents' contribution to educating their children makes reluctant to monitor how funds are utilised and hence the downward trend of the primary education quality.
- Economic factors such as inadequate and low teachers' salaries aggravated by erratic release of funds to schools give room to the accounting officers to create excuses that conceal corrupt tendencies.
- Primary education as a system is operating in the context of severe resource shortages. Insufficient resources for capacity building, inspection and provision of facilities to strengthen accountability hinder participation of the many stakeholders in monitoring and controlling resources.
- Parents do not take the initiative to look for information in the schools which would create a practical check on the activities of the Head Teachers. This limits the level of accountability of the schools authorities to the public.

Recommendations

On the basis of the conclusions above, the following recommendations targeting government, civil society, NGOs, donors and all other stakeholders are suggested. They are in line with the National Education Sector Policy thrusts of expanded and quality education, equitable access, enhanced effectiveness and efficiency in education delivery by improving accountability and removing incentives for corruption.

1. The Ministry of Education together with NGOs should empower and strengthen the local accountability structures such as the School Management Committees, School Finance Committees and the PTAs to function well so as to effectively monitor the utilization of primary education resources in the country. Community participation in school management is valuable in that it increases ownership, but it needs to be complemented by capacity building to ensure that control is effective. Ultimately, local communities, parents and students are well placed to tell if the materials received by schools are being appropriately used. However, community participation is only effective when its members have the necessary skills, knowledge and status to stand up against fraudulent intents and practices of public officials. These stakeholders need to be trained in the basic principles of book keeping, budgeting, accounting and auditing. An aggressive programme of conscientisation/general sensitization of the civil society to become more active and vigilant should be conceived aimed at imparting basic skills in monitoring the utilization of primary education funds. These measures would eventually seal off all loop-holes resulting in resource wastage and leakages in schools.
2. The Ministry of Education and Sports should liaise with The Ministry of Finance Planning and Economic Development to address the structural delays of UPE funds to schools, to enable schools predict and plan for the arrival of monthly releases. This will ease the monitoring of fund utilization and is the only viable way of combating “creative fund management”, a term used by public officials to obscure corrupt tendencies.

The Ministry of Education and Sports should conceive the practice of periodic review of the UPE costs per child. This is the only way to keep the funders in tandem with global economic changes like the recent global financial crunch that has sent prices soaring. It is a healthy way of arriving at realistic figures based on the current economic trends and inflation so as to enable School Management Committees, School Finance Committees and Head Teachers/Directors effectively manage and administer schools.

3. There is a need to address the bottlenecks to enforcement of education policies and guidelines. Despite a rich base of education regulatory and policy frameworks, the practice differs from the intent. Massive sensitization of the general public and facilitation of departments with supervision functions such as the Schools Inspectorate Department and DEOs’ office is pertinent. Monitoring and inspection of the UPE funds is minimal in all the Districts, partly due to lack of facilitation to meet UPE related expenses such as stationery, bank charges and overtime allowances for staff. District Audit Departments should be sufficiently staffed, funded and facilitated to audit all the primary schools in the District.

Besides, there is a need for identification of different tranches of UPE capitation to enable the hierarchy of all the stakeholders, namely: (a) MoES (b) DEOs (c) SHTs and (d) SMCs to keep track of the releases. For instance, label each tranche by term, e.g. “2007 TERM I”, throughout the UPE funds chain and

all documents such as public notices, cheques, written notifications to SHTs, radio and other public announcements, accounting receipts and a host of other documents should all bear this reference. This will enable easy tracking of fund utilization at all levels

4. Train Head Teachers/Directors and schools administrators in basic record keeping and accounting skills to improve the quality of reports and accountability at the school level. This should be accompanied by recruiting skilled accounting and book keeping staff in Districts, DEO's and CAO's offices and computerising all the accounting functions and records accompanied with regular auditing. Indeed, improved financial management will depend on training and sensitization workshops for all the actors to appreciate the structures and guidelines of record keeping, accountability and above all honesty. Logically, it follows that all errant officers caught in corrupt practices should be punished. They should be subjected to due process like any other citizen i.e apprehension and being charged in the courts of the law for corruption, bribery or embezzlement of public funds, as the case may be. These errant officials should not just suffer imprisonment but should be made to refund whatever money they have stolen in civil suits. If they are unable to do so, then their ill-acquired estates and properties should be attached by the State and auctioned. The monies realised in these processes should be remitted back to the Ministry of Finance to be re-cycled and put to use in a manner it was originally intended. Needless to say, this would serve as a deterrent to any public official who would be tempted to follow the same evil track. The Inspectorate of Government should be enlisted as a partner in this noble task of fighting the endemic corruption and embezzlement of public funds in the schools
5. The Ministry of Education and Sports, District Officials and other actors should sensitize all the stakeholders and the general public on their specific roles in the implementation and monitoring of primary education. Closer oversight of local schools is possible under existing regulations and this will help to curb corrupt practices by strengthening inspections, documenting the extent of ghost teachers, increasing the frequency of audits and taking corrective actions to reduce teacher absenteeism. Even clear laws and regulations and the good will of leaders will not prevent corruption unless citizens actively demand accountability from government and from the institutions. Government and Civil Society Organizations (CSOs) should emphasize capacity building not only for local authorities that are undertaking new responsibilities without proper training but also for parents' associations and other community groups who could engage more closely in school governance issues now that many processes have been decentralised to the local level
6. Education stakeholders should, therefore, encourage community participation and empower them using a rights based approach by increasing their capacity to provide for the education needs of their children. This approach is sustainable in the long run and does not encourage dependency. This will further encourage parents to proactively demand access to information on public spending in order to increase accountability and transparency at the local levels. This has been proved to be effective in constraining the scope of corruption and enhancing transparency and increased accountability.

This type of reform typically relies on control strategies that are exercised by school beneficiaries, namely, students and, more importantly, their parents. For beneficiary control and participation strategies to work, parents must want their children to have a high-quality education and children must be eager to learn.

This top-down approach is what gives the local community a sense of ownership of the schools where their children get instructions. It is only then that they will jealously protect funds meant for the education of their children and for the development of the community and the country at large. Such a process of mass mobilization of the entire civil society will lay a foundation for real demands for transparency and accountability in education. It will equip the community with the incentives to monitor teachers and school administrators. Increased citizens' involvement in the way schools prioritize financial spending as well as on curriculum decisions will strengthen the civil society response to these pertinent issues.

The above interventions will bring about effective utilization of primary education financial resources and effective service delivery to enable citizens reap the potential benefits of free education in Uganda.