



MONITORING TOOL FOR UTILISATION OF UNIVERSAL PRIMARY EDUCATION (UPE) RELEASES IN PUBLIC PRIMARY SCHOOLS

Purpose of the Tool

This monitoring tool is aimed at empowering not only voluntary accountability committees/community monitors but also parents, community members and civil society to monitor utilization of UPE funds/releases in public primary schools.

School Details/Monitoring Team Members	
Name of the school
Pupils enrolment	Male pupils:..... Female pupils:..... Total:
Number of Teachers	On government payroll Males:..... Females:..... Total: Not on government payroll Males:..... Females:..... Total:

School Details/Monitoring Team Members	
Sub-county/Division of location
District of Location
Date of the monitoring visit(DD/MM/YYYY)
Monitoring Team(Name, MobTel & Email contact-if available)	1. 2. 3. 4. 5. 6. 7.

Instructions: From the table hereunder, either tick or mark X using provided response codes per area of performance and comment in support where applicable.

No	Area of performance	Response Code	Skip	Monitors' comments in support of response coded.
Approval of annual budget				
1.	The school has a finance committee	No 0 Yes 1 Don't know 2	⇨ 5. ⇨ 5.	
2.	The school finance committee is headed by any selected teacher	No 0 Yes 1 Don't know 2		
3.	The school finance committee constitutes by deputy head teacher, senior woman, male teachers and heads of departments.	No 0 Yes 1 Don't know 2		
4.	The heads of department develop school budget and pass it on to head teacher for approval.	No 0 Yes 1 Don't know 2		

No	Area of performance	Response Code	Skip	Monitors' comments in support of response coded.
Common irregularity		What to check out for;		
	<ul style="list-style-type: none"> Most Budgets are not annual but rather prepared as and when UPE releases are made. Most head teachers may hijack this responsibility from the school finance committee. 	Ask for the school annual budget showing expected income and planned expenditures for the given financial year.		
Acknowledgement of Receipt of UPE releases from District Education Account.				
5.	It's the responsibility of the head teacher that once UPE releases are credited into school bank account, s/he submits acknowledgement receipt to District Education Officer.	No 0 Yes 1 Don't know 2		
6.	Once UPE releases are credited into school bank account, the head teacher submits acknowledgement receipt to District Education Officer (DEO).	No 0 Yes 1 Don't know 2		
Common irregularity		What to check out for;		
	Reluctance to acknowledge receipt of UPE releases by the Head Teacher	Ask for Duplicate copies of acknowledgement receipts submitted by the Head Teacher to DEO.		
Managing UPE expenditures by vote percentages				
7.	Total UPE funds received for a given financial year	UGX Not established.....	↔ 13.	
8.	Instructional/Scholastic materials	Below 35%..... 1 35% 2 Above 35% 3		
9.	Co-curricular – 20%	Below 20%..... 1 20% 2 Above 20% 3		
10.	Administration.	Below 10%..... 1 10% 2 Above 10% 3		
11.	Management	Below 15%..... 1 15% 2 Above 15% 3		
12.	Contingency	Below 20%..... 1 20% 2 Above 20% 3		

No	Area of performance	Response Code	Skip	Monitors' comments in support of response coded.
13.	The head teacher is under supervision of School Management Committee(SMC)	No 0 Yes 1 Don't know 2		
<p>Note: School expenditures should be consistent with the votes and budget ceilings complied with.</p> <p>Common irregularity</p> <p>Tendency for financial accountabilities to be made in block figures to march the votes when expenditures tell the contrary.</p>		<p>What to check out for;</p> <p>Ask for vouchers and copies of cash sale receipts to match the stated expenditures.</p>		
Utilization of UPE funds				
14.	The school has cash analysis book for recording cash receipts and payments.	No 0 Yes 1 Don't know 2		
15.	The school has payment voucher to process all payments.	No 0 Yes 1 Don't know 2		
16.	The school has receipt book for recording school income	No 0 Yes 1 Don't know 2		
<p>Common irregularity</p> <ul style="list-style-type: none"> • In most cases, Cash book s are not available / maintained • Expenditures are rarely vouched • Receipt books go missing. 		<p>What to check out for;</p> <ul style="list-style-type: none"> • Ask to be shown the cash analysis book and open it. Check the dates on entries to cross check if they match cash payments and expenditures made. • Ask for voucher book – it will tell you the purpose for which the expenditure was made. 		
Accounting for UPE expenditures				
17.	The Head teacher is under supervision of School Management Committee.	No 0 Yes 1 Don't know 2		
18.	Vouchers are written, and approved by School Management Committee before a cheque is written.	No 0 Yes 1 Don't know 2		
19.	Cash sale receipts are attached to vouchers	No 0 Yes 1 Don't know 2		
Common irregularity		What to check out for;		

No	Area of performance	Response Code	Skip	Monitors' comments in support of response coded.
	<ul style="list-style-type: none"> Expenditures are often made without vouchers And in most cases, cash sale receipts are not headed, bearing no address. 	Ask for vouchers, receipts and compare with items stated to have been purchased under a given vote		
Display of UPE Releases				
20.	Information about UPE releases is displayed.	No 0 Yes 1 Don't know 2		
Common irregularity Displays are not always up to date. Note: It's the responsibility of the head teacher to have information on UPE releases displayed.		What to check out for; Find out what actually was done with the money(UPE releases)		
Display of pupils daily attendance				
21.	The school has a daily attendance pupils' register	No 0 Yes 1 Don't know 2		
22.	The pupils register is displayed.	No 0 Yes 1 Don't know 2		
23.	The pupils register is displayed outside Head Teacher's office	No 0 Yes 1 Don't know 2		
Common irregularity Reluctance to display the daily pupils Register;		What to check out for; Ask for Register books and cross-check. Look at daily pupils' attendance register displayed.		
Display of names of all teachers on government payroll				
24.	The school has daily attendance register for teachers.	No 0 Yes 1 Don't know 2	⇒ 27. ⇒ 27.	
25.	Teachers' daily attendance is recorded	No 0 Yes 1 Don't know 2		
26.	Teachers' names are displayed.	No 0 Yes 1 Don't know 2		

No	Area of performance	Response Code	Skip	Monitors' comments in support of response coded.
Common irregularity Teachers absenteeism		What to check out for; Review teachers' attendance book/register.		
Accounting for other internally generated funds, other than UPE releases.				
27.	Does the school generate other revenues e.g. from parents' contributions!	Yes 1 No 2	⇒ 33.	
28.	Vouchers are written, and approved by school management committee before a cheque is written.	No 0 Yes 1 Don't know 2		
29.	Cash sale receipts are attached to vouchers	No 0 Yes 1 Don't know 2		
30.	A cash book is maintained for recording cash receipts and payments.	No 0 Yes 1 Don't know 2		
31.	Vouchers are used to process all payments.	No 0 Yes 1 Don't know 2		
32.	Receipt books are used to record all school's internally generated income.	No 0 Yes 1 Don't know 2		
Common irregularities <ul style="list-style-type: none"> • Expenditures are normally made without vouchers • Cash sale receipts are not headed, bearing no address. • Cash books not always available / maintained • Expenditures are rarely vouched • Receipt books go missing 		What to check out for; <ul style="list-style-type: none"> • Ask for vouchers, receipts and compare with items stated to have been purchased using internally generated funds. • Ask to be shown the cash analysis book and open it. Cross-check dates on entries to ascertain whether cash payments match expenditures made. • Ask for voucher book – it will tell you the purpose for which expenditure was made. 		
33.	General comments on service delivery at the school.	Poor 1 Fair 2 Good 3 Excellent 4		

.....END.....