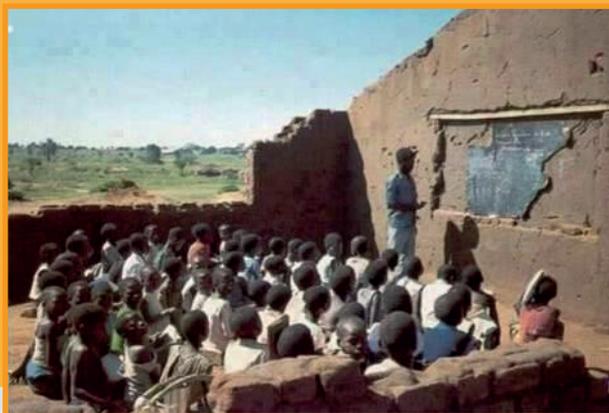




Public Expenditure Governance in Uganda's Education Sector

Application of an Innovative Assessment Framework



Jacklyn Makaaru Arinaitwe • Kiran Cunningham • Keith Emmanuel Kisaame
Suzie Nansozi Muwanga • George Bogere

ACODE Policy Research Series No.67, 2015



Public Expenditure Governance in Uganda's Education Sector

Application of an Innovative Assessment Framework

Published by ACODE
P. O. Box 29836, Kampala
Email: library@acode-u.org ; acode@acode-u.org
Website: <http://www.acode-u.org>

Citation:

Makaaru, J., Cunningham, K., Kisaame, K., Nansozi, S., and Bogere, G., (2015). *Public Expenditure Governance in Uganda's Education Sector: Application of an Innovative Assessment Framework*, Kampala. ACODE Policy Research Series, No. 67, 2015.

© ACODE 2015

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without the prior written permission of the publisher. ACODE policy work is supported by generous donations and grants from bilateral donors and charitable foundations. The reproduction or use of this publication for academic or charitable purposes or for purposes of informing public policy is exempted from this restriction.

ISBN 978 9970 34 04 15

Contents

Executive Summary	
Acronyms	
SECTION ONE: INTRODUCTION	1
Introduction to the Study	1
Objectives of the Study	1
Methodology	2
Data Collection	2
<i>Review of Documents</i>	<i>2</i>
<i>Interviews and Focus Group Discussion</i>	<i>2</i>
<i>Data Management and Analysis</i>	<i>3</i>
Limitations	4
Understanding Why Governance Matters in Education	4
Conceptual Framework for Assessing PEG in Education	5
Key Elements of the PEG Conceptual Framework	5
Key Actors & Institutions	6
The Policy Environment	6
SECTION TWO: PUBLIC EXPENDITURE GOVERNANCE AND EDUCATION IN UGANDA	9
A Snapshot of Public Expenditure in Education	9
Programme Expenditure Trends	10
Resource Utilization	12
Decentralization	12
Preparation, Planning and Execution of the Budget	15
Central Government Level	15
Local Government Level	16
Funding the Education Sector	16
Flow of Funds	16
SECTION THREE: ASSESSMENT OF PUBLIC EXPENDITURE GOVERNANCE IN EDUCATION	20
Assessing Public Expenditures	20
PEG Principles and Assessment Areas	22
Accountability	22
<i>Bureaucratic Accountability</i>	<i>23</i>
<i>Consequential Accountability</i>	<i>24</i>
<i>Financial Accountability</i>	<i>29</i>
Transparency	32
Strategic Vision	33
<i>Assessment of Strategic Vision in Uganda</i>	<i>34</i>
<i>Decentralization and Strategic Vision</i>	<i>34</i>
Participation	35

<i>Legal and Institutional Framework for Participation in Education in Uganda</i>	36
<i>Decentralization and Participation</i>	38
<i>Participatory Budgeting</i>	40
<i>Challenges and Gaps in Participatory Budgeting</i>	40
<i>Participation at the Central Government Level</i>	41
<i>Participation at the District and Lower Government Levels</i>	41
<i>Participation at the School Level</i>	42
<i>Challenges and Opportunities</i>	43
Equity	44
<i>Some Wins for Equity in Education</i>	45
<i>UPE and Equity</i>	45
<i>Dimensions of Persistent Inequity</i>	47
<i>Attempts to Address Persistent Inequities</i>	48
Effectiveness and Efficiency	49
<i>Assessing Effectiveness and Efficiency in Uganda</i>	50
Summary	52
SECTION FOUR: CONCLUSIONS AND RECOMMENDATIONS	53
Conclusions	53
Recommendations	54
Governance Inputs – Participation	55
Governance Process – Transparency and Accountability	55
Governance Outcomes - Efficiency and Effectiveness	56
Governance Outcomes - Equity	56
References	57
Publications in this Series	61

List of Figures

Figure 1: Public Expenditure Governance in Education Model	5
Figure 2: Actors and their Interaction in the Education Sector of Uganda.	7
Figure 3: Trends in Public Expenditure Growth in the Education Sector.	9
Figure 4: Annual Expenditure Growth Patterns in the Education Sector	10
Figure 5: Distribution Trends of Education Sector Expenditures.	11
Figure 6: Primary Education Funds Flow Chart	18

List of Tables

Table 1: Resource Utilization in the Education Sector	12
Table 2: Stakeholders in Local Planning and Monitoring of Education Finance	23

Acronyms

AAPs:	Assessment and Action Plans
ABPRs:	Address Based Population Registration System
AGM:	Annual General Meeting
BFPs:	Budget Framework Papers
BOGS:	Boards of Governors
BTVET:	Business Technical and Vocational Education and Training
CAOs:	Chief Administrative Officers
CFAA:	Country Financial Accountability Assessment
CG:	Central Government
CIFA:	Country Integrated Fiduciary Assessment
CSO:	Civil Society Organisations
DEC:	District Executive Committee
DEOs:	District Education Officers
DES:	Directorate of Education Standards
DFID:	Department for International Development
DIS:	District Inspectors of Schools
DMO:	District Medical Officer
DPAC:	District Public Accounts Committee
EBSA:	European Bio Safety Association
EFA:	Education for All
EFAG:	Education Funding Agency Group
EMIS:	Educational Management Information System
ESCC:	The Education Sector Consultative Committee
ESIP:	Education Sector Investment Programme
ESSP:	Education Sector Strategic Plan
FGDs:	Focus Group Discussions
FRA:	Fiduciary Risk Assessment
GER:	General Enrolment Ratios

HIPC:	Heavily Indebted Poor Countries
IMF:	International Monetary Fund
IPFs:	Indicative Planning Figures
JBSF:	Joint Budget Support Framework
KCCA:	Kampala City Council Authority
KIIs:	Key Informant Interviews
LC V:	Local Council Five Chairman
LGs:	Local Governments
LMTF:	Learning Metrics Task Force
MDAs:	Ministries, Departments and Agencies
MDG:	Millennium Development Goals
MEOs:	Municipal Education Officers
MoES:	Ministry of Education and Sports
MFPEd:	Ministry of Finance, Planning and Economic Development
MoLG:	Ministry of Local Government
MoPS:	Ministry of Public Service
MTEF:	Medium Term Expenditure Frameworks
NAPE:	National Assessment for Progress Examination
NCDC:	National Curriculum Development Centre
NCDC:	National Curriculum Development Centre
NDP:	National Development Plan
NER:	Net Enrolment Ratios
NRM:	National Resistance Movement
OAG:	Office of Auditor General
OPM:	Office of the Prime Minister
PAF:	Poverty Action Fund
PEAP:	Poverty Eradication Action Plan
PEFA:	Public Expenditure Framework Assessment
PEG:	Public Expenditure Governance
PEM:	Public Expenditure Management

PEM:	Public Expenditure Management
PFAA:	Public Finance and Accountability Act
PFM:	Public Financial Management
PLE:	Primary Leaving Examinations
PP:	Public Participation
PRDP:	Peace Recovery and Development Program
PRSCs:	Poverty Reduction Support Credits
PTAs:	Parents Teachers Associations
SAP:	Structural Adjustment Program
SBS:	Sector Budget Support
SFG:	School Facilities Grant
SMCs:	School Management Committees
SPM:	Sector Policy Management
SWAp:	Sector wide Approach
SWGs:	Sector Working Groups
TDMS:	Teacher Development and Management System
TMM:	Top Management Meeting
UCE:	Uganda Certificate of Education
UGX:	Uganda Shillings
UNEB:	Uganda National Examination Board
UNESCO:	United Nations Educational, Cultural and Scientific Organization
UPE:	Universal Primary Education
UPPET:	Universal Post Primary Education and Training
USE:	Universal Secondary Education

Executive Summary

This paper presents a framework for assessing public expenditure governance (PEG) in the education sector. Unlike tools for assessing public financial management, which tend to focus quite specifically on fund management, PEG assessment focuses on inputs, processes and outcomes associated with the governance of public expenditure. Inputs are the laws, policies, rules, regulations, goals and priorities that govern actions and decision-making. The assessment principles associated with the input side of PEG are participation and strategic vision. Processes are the attributes of delivering education, and these processes cover legislation, implementation, auditing, and planning and budgeting. The assessment principles focussing on process are accountability and transparency, both of which are essential if processes are to lead to the desired outcomes. The desired outcomes of PEG are associated with quality education that is equitably, efficiently and effectively delivered. Thus, the assessment principles associated with outcomes are equity, efficiency and effectiveness. In addition to thoroughly defining these principles, this paper also illustrates their use by applying them to the inputs, processes and outcomes of public expenditure governance in Uganda's education sector.

Using this public expenditure and governance conceptual framework, the overall objective of this research is to examine the links between public spending, governance, and outcomes in education.

The specific objectives of this study were to:

1. Identify actors and their roles in decision-making and service delivery
2. Identify public expenditure flows from the centre along the chain to service delivery units
3. Develop indicators for assessing governance in the education sector
4. Identify and document public expenditure strategies and reforms in the education sector
5. Map the legal and institutional framework of the education sector
6. Propose strategies to strengthen public expenditure governance in the education sector

The research was undertaken between January 2013 and September 2014. The scope of this study was limited to primary and secondary education levels as they form basic education as per the country's Vision 2040. All levels of governance in the sector were covered, from central government to school level and included

autonomous, partner and implementing institutions within the sector.

The picture of public expenditure governance in the education sector that comes into focus through the assessment is one of a system that is lurching in the right direction but remains far from perfect. Certain elements of the strategic vision, participation, and equity assessment areas are commendable; but the process areas of accountability and transparency continue to be major stumbling blocks along the path to achieving effective and efficient outcomes in governance of public expenditure in education.

Among the key findings on governance inputs were the existence of a robust set of legal instruments and laws that are supposed to govern relationships among different actors within the education sector, including the Education Act and the 1995 Constitution of Uganda. Furthermore, it was found that financial and other resources form important inputs into the system. However, while all the structures envisaged by decentralization are in place, the functionality of these structures at the district, lower local governments, and schools is still work in progress.

Given the vertical integration required for sound public expenditure governance, many of the recommendations that stem from this report will need to be implemented at multiple levels. Thus, some of the recommendations are targeted equally to central government, local government, and schools as achieving what is called for will require full engagement and cooperation of all levels:

- Create open vertical and horizontal communication channels for effective engagement and the inclusive sharing of clear, accurate and relevant information on the amount and timelines of budgets and budget transfers.
- Develop clear, transparent performance indicators based on learning outcomes and incorporate them in the process of determining resource allocations.
- Introduce more stringent transparency and accountability measures in resource mobilization and allocation to tackle leakages and corruption at the district and school levels.

Other recommendations, while targeted at specific levels, will still need the cooperation of the other levels. These, for example, will need to be spearheaded by central government but will require the participation of local governments and schools:

- Institutionalize periodic tracking of public expenditure to reveal governance blockages.
- Conduct a diagnostic study of local technical, administrative, financial, and political factors contributing to persistent inequities in the quality of education, and use the results to develop a strategic plan for addressing inequities.

Acknowledgements

The research and publication of this research report would not have been possible without the support and efforts of several stakeholders. To this end, ACODE Management and Board of Trustees are grateful to the Hewlett Foundation for funding this study. We hope it will contribute towards improving Public Expenditure Governance and the quality of services in Uganda's education sector.

The team is also grateful to staff of the Ministry of Education and Sports, the Ministry of Finance, Planning and Economic Development (MFPED), Honorable Paul Mwiru-Deputy Chairperson Public Accounts Committee (PAC) of the Parliament of Uganda, and the staff and the political leadership of Luweero, Kabarole and Gulu districts. The information they provided gave the research team important insights into the process and interlocutors in the governance of public expenditure in the education sector and profoundly influenced the selection of indicators and the assessment. The research team is also thankful to all the respondents in the study.

During the course of the study, research team greatly relied on the guidance of a reference group comprising of Engineer Henry Francis Okinyal- (Retired) Ministry of Education and Sports; Dr. Polycarp Musinguzi –African Central Bank; Mr. Nelson Nowahabwe- Office of the Prime Minister; Mr. Mark Amanya- MFPED; Dr. John Mbadhwe - Ministry of Works and Transport (MoWT); Mr. Opio Owalu Charles- MoWT; Honorable John G. Ssewungu - Parliament of Uganda; and Ms. Shakira Rahim-URF. The reference group provided the team valuable information and technical guidance on their respective ministries and agencies.

While the persons mentioned above greatly contributed to this study in various ways, the views expressed here are strictly those of the authors. The authors also take sole responsibility for any errors and omissions in this report.

SECTION ONE: INTRODUCTION

Introduction to the Study

The importance attached to education in Uganda is reflected in government policy documents as well as individual expectations. At the level of the individual, education is widely believed to be the key to social mobility, while at the national level government policy documents reference the vital role of education in spurring economic development and reducing poverty. At the time of independence, educational provision was expected to provide skilled labour to fill various key positions and contribute to national development. The economic downturn of the 1970s and early 1980s did not affect popular expectations of education as citizens marshalled resources to sustain a fledgling education system.

When the National Resistance Movement (NRM) took over government in 1986, education received renewed attention as government set about the task of initiating reforms to restore education as an important part of the national development project. Government interest and intent to reform education was accompanied by a substantial increase in government expenditure on education and an extensive review of education policy both as a means of improving general standards of living, as well as promoting sustainable development.

Objectives of the Study

Using the Public Expenditure Governance conceptual framework, the overall objective of this research is to examine the links between public spending, governance, and outcomes in education. To understand how the roles of actors and the distribution of power among them at different levels impacts public expenditure governance interactions, the specific objectives of this study were as follows:

1. Identify actors and their roles in decision-making and service delivery
2. Identify public expenditure flows from the centre along the chain to service delivery units
3. Develop indicators for assessing governance in the education sector
4. Identify and document public expenditure strategies and reforms in the education sector
5. Map the legal and institutional framework of the education sector
6. Propose strategies to strengthen public expenditure governance in the education sector

Methodology

The study on public expenditure governance in education was undertaken between January 2013 and September 2014. To meet the above objectives, the scope of this study was limited to primary and secondary education levels as they form basic education as per the country's Vision 2040. All levels of governance in the sector were covered, from central government to school level and included autonomous, partner and implementing institutions within the sector.

Four local governments were selected for in-depth analysis: Kabarole, Kamuli, Gulu and Luweero. These were selected out of a desire to have geographical representation and a range of education performance as per the MoES 2011/12 District Performance League Table. Luweero was selected as an excellent-performing district but also representative of the central region; Kabarole and Gulu were selected as good-performing districts and representatives of Western and Northern Uganda respectively. In addition to its overall performance, Gulu was selected to offer insight into the governance of funds from the Peace Recovery Development Programme (PRDP). Kamuli was selected as well-performing district and as a representative of Eastern Uganda.

Data Collection

The methods used for the study consisted of a review of key policy documents and independent research reports, as well as key informant interviews and focus group discussions at the national and local levels.

Review of Documents

The documents reviewed for this study included but were not limited to policy and legal documents (e.g. the Education Act 2008, Revised ESSP 2007-2015); MoFPED public expenditure documents (e.g. ABPRs, BFPs), MoES documents (e.g. Statistical abstracts, Sector Performance Reports and District Performance League Table); enrollments, reviews, and monitoring reports; and academic literature relevant to this study.

Documents and secondary data review provided information central to the analysis of the congruence between education objectives, targets and actual performance. The background documents also provided the basis for developing both process and content indicators to assess public expenditure governance in education, and provided useful information for developing the tools for key informant interviews.

Interviews and Focus Group Discussions

Key informant interviews (KIIs), focus group discussions (FGDs), community dialogues and observations were used to gather information at central government, local government/district, and school levels. At central government level, KIIs were conducted in the Ministries of Finance and Education (Policy and Planning Department as well as Directorate of Education Standards – (DES), the Public Accounts Committee of Parliament, and the Office of the Prime Minister (OPM). At district level, KIIs with the technical arm of governance were held with Chief Administrative Officers (CAOs) in their capacities as the accounting officers of the districts; district planners due to their coordination role in the planning and budgeting process of the local governments and District/Municipal Education Officers (DEOs/ MEOs), and District Inspectors of Schools (DIS) due to their respective roles in the management of education service delivery in the districts.

On the political side, consultative meetings were held with members of the District Public Accounts Committee (DPAC) as well as the members of the committees responsible for education in Luweero and Gulu local governments. Observations at this level included attendance at a council meeting in Luweero convened to review budget proposals for FY 2014/15 with specific focus on the review process of the FY 2014/15 district education budget proposals.

At the school level, using official MoES lists, 29 schools (10 secondary and 19 primary) from the study districts were randomly selected. The larger number of primary schools in the sample is explained by the large number of primary schools in the country. In addition to key informant interviews, the team held focus group discussions (FGDs) with different categories of stakeholders including teachers, head teachers, Finance Committee members, School Management Committee (SMC) members and Parent Teacher Association (PTA) members. The community dialogue held at Buterimire Primary School in Kamuli District comprised community members, SMC and PTA members, teachers at the school and local leaders.

By including a range of stakeholder groups, the purpose of this extensive interviewing and consultation at different levels was to gain a broad perspective on various aspects of public expenditure governance. In addition, the diversity of key informants enabled triangulating and cross checking information across different levels and data sources.

Data Management and Analysis

A number of strategies were employed to manage and analyse the various types of data collected. Initially, a methodology matrix organized around the key assessment principles was developed to identify the sources of data needed and

the kinds of information that was needed from each source. The information on this matrix was then used to develop guides for key informant interviews and focus group discussions. Summaries of interviews and focus groups were subsequently coded and analysed for recurring themes using Atlas.ti qualitative data management software. Documents were analysed using content analysis and thematic review, and a tool was developed to guide the mapping of actors, interactions, and processes within the education sector that are pertinent to the governance of public expenditure.

Limitations of the Study

The education sector is very broad, which posed sampling challenges for the team. It is important to note that four districts out of 112 and 29 schools out of over 18,603 (as of 2011) cannot be considered representative. Given the consistency in perceptions and experiences across the four districts, however, we are confident that the findings apply to the country as a whole.

Understanding why Governance Matters in Education

Public expenditure governance refers to the manner in which decisions over public expenditure are made and implemented. PEG focuses on different aspects of governance such as actors, interactions, processes, and outcomes and incorporates the formal and informal aspects of institutional arrangements and processes.

To this end, it is important to understand that education governance is not simply the system of administration and management of education systems. In its broadest sense, governance is concerned with the formal and informal processes by which policies are formulated, priorities identified, resources allocated, and reforms implemented and monitored. Governance is an issue not only for central government but also for every level of the system, from the education ministry down to the classroom and community. It is ultimately concerned with the distribution of power in decision-making at all levels.

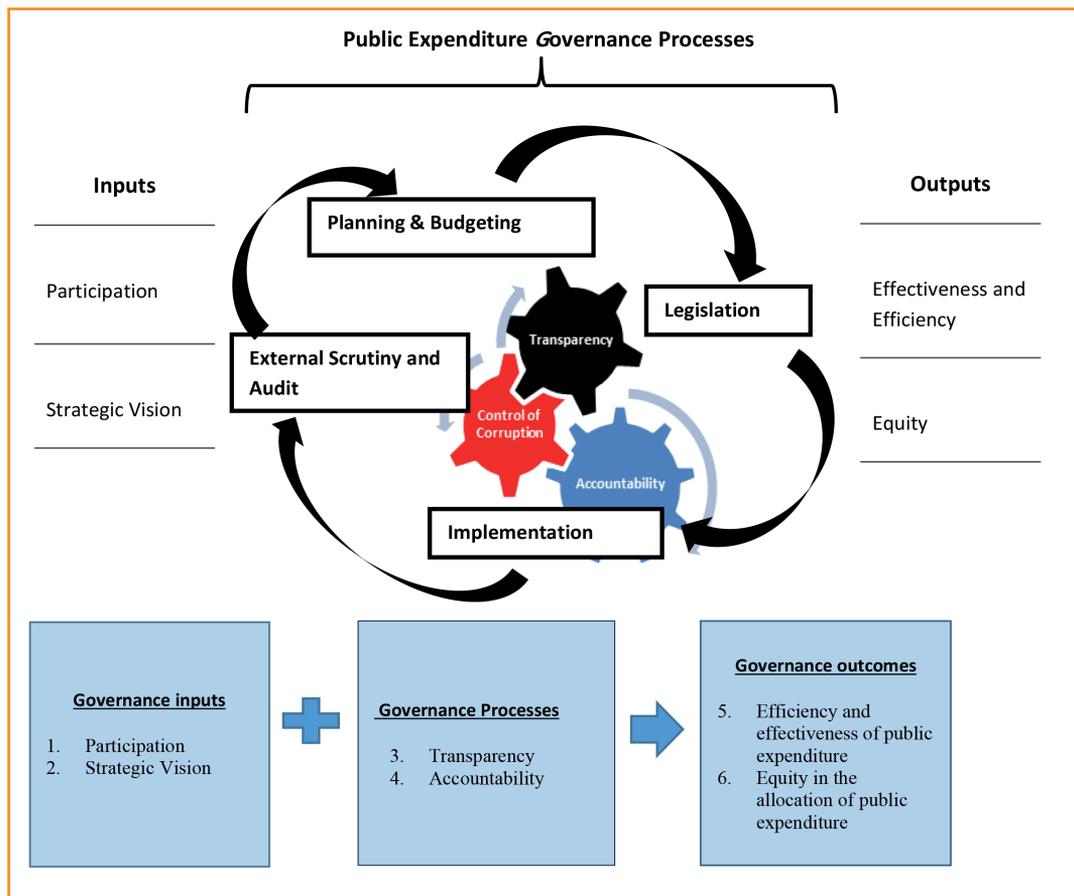
Within the education sector, governance structures link many actors and define the terms of their interactions. The ability of parents and other actors at the lower level to participate in school decisions, hold schools and teachers to account, and ensure access to information is conditioned by the allocation of rights and responsibilities under education governance systems. Governance, therefore, involves a broad array of actors and many layers of government, affecting virtually all decisions made in education.

Conceptual framework for assessing PEG in education

Key Elements of the PEG Conceptual Framework

The PEG assessment framework is grounded in a dynamic model of governance, adapted from Baez-Camargo & Jacobs (2011), that is understood in terms of inputs, processes and outcomes (see Figure 1). Inputs are the laws, policies, rules, regulations, goals and priorities that govern actions and decision-making. The assessment principles associated with the input side of PEG are participation and strategic vision. Processes are the attributes of delivering education, and cover legislation, implementation, auditing, and planning and budgeting. The assessment principles focussing on process are accountability and transparency, both of which are essential if processes are to lead to the desired outcomes. The desired outcomes of PEG are associated with quality education that is equitably, efficiently and effectively delivered. Thus, the assessment principles associated with outcomes are equity, efficiency and effectiveness.

Figure 1: Public Expenditure Governance in Education Model



Key Actors & Institutions

The relationships between actors and government agencies can be enormously complex and varied. The delivery of education as a service requires the collaboration and combined efforts of various actors and institutions. For the governance of expenditure, there are also actors who make decisions and interact at different levels in order to deliver the desired public expenditure outcomes. Actors fall in different categories: government (political and technical, and central and local government levels), educational institutions, civil society organizations, private sector, development partners, and local communities. These actors can be further segmented according to levels: the central government level, the local government, and the community level. The actors and their interactions are mapped in Figure 2. The blue arrows indicate the service channels of interaction while the red arrows portray public expenditure interaction channels. Crouch and Winkler (2008) offer a useful scheme for considering the various relationships mapped in Figure 2 in the context of assessment. They identify three types of relationships that can be assessed in order to understand the quality of governance in education: the responsiveness of government to the needs of the citizens, the capacity of the system to deliver services that satisfy the citizen needs and demands, and the accountability by schools to the parents and citizens they serve.

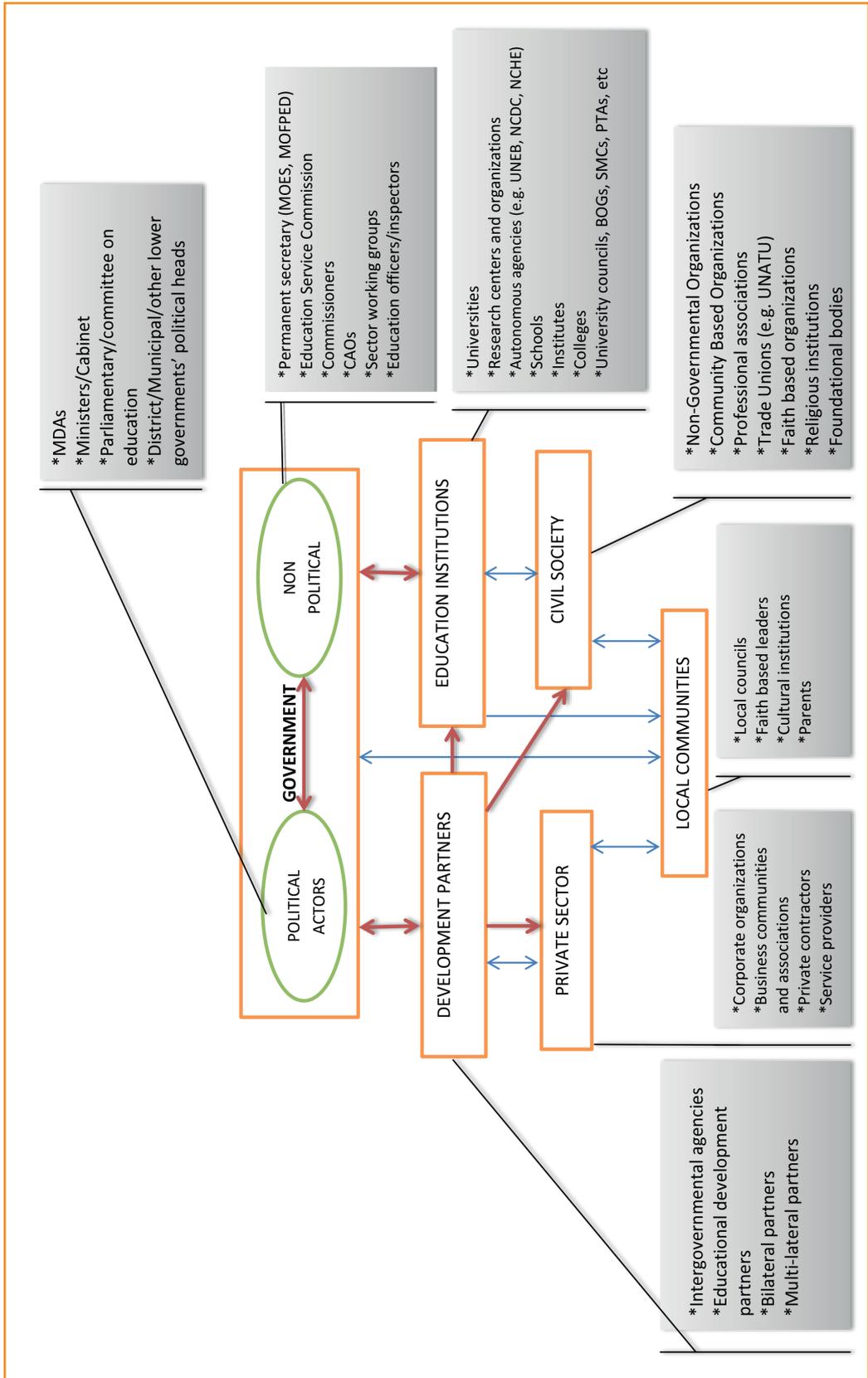
The Policy Environment

The roles and responsibilities of the actors in the education sector are stipulated in the documents that govern the sector. While government plays a key role in coordinating the other actors to ensure that the goals and objectives of education are met and that public funds are used effectively, it also has the crucial role of setting the policy and legal framework within which the other actors operate.

There are many elements of the policy environment surrounding public expenditure governance in the area of education, but three documents are central and deserving of particular attention: the 2008 Education Act, the Local Government Act CAP 243 of the Laws of Uganda, and the 1995 Constitution of Uganda. The 2008 Education Act¹ stipulates the basis for governance for pre-primary, primary, and post primary sub-sectors and provides for the channels of accountability including inspection, supervision, financing and management of public finances, and management of schools.

¹ The different levels of education are governed by different laws; the Education Act governs the levels up to secondary school. Tertiary institutions and universities are governed by the Universities and Other Tertiary Institutions Act, and the Business, Technical, Vocational, Education and Training Act, 2008

Figure 2: Actors and their interaction in the education sector of Uganda



The Local Government Act CAP 243 of the Laws of Uganda provides for the devolution of education services to the local governments (districts, municipalities, and other lower local governments). Education services, which cover nursery, primary, secondary, trade, special education, and technical education, were devolved to districts.² Finally, the 1995 Constitution of Uganda also gives local governments the duty to oversee performance of persons employed by the government to provide services and to monitor the implementation of government projects in their areas of jurisdiction ((176 (2)).

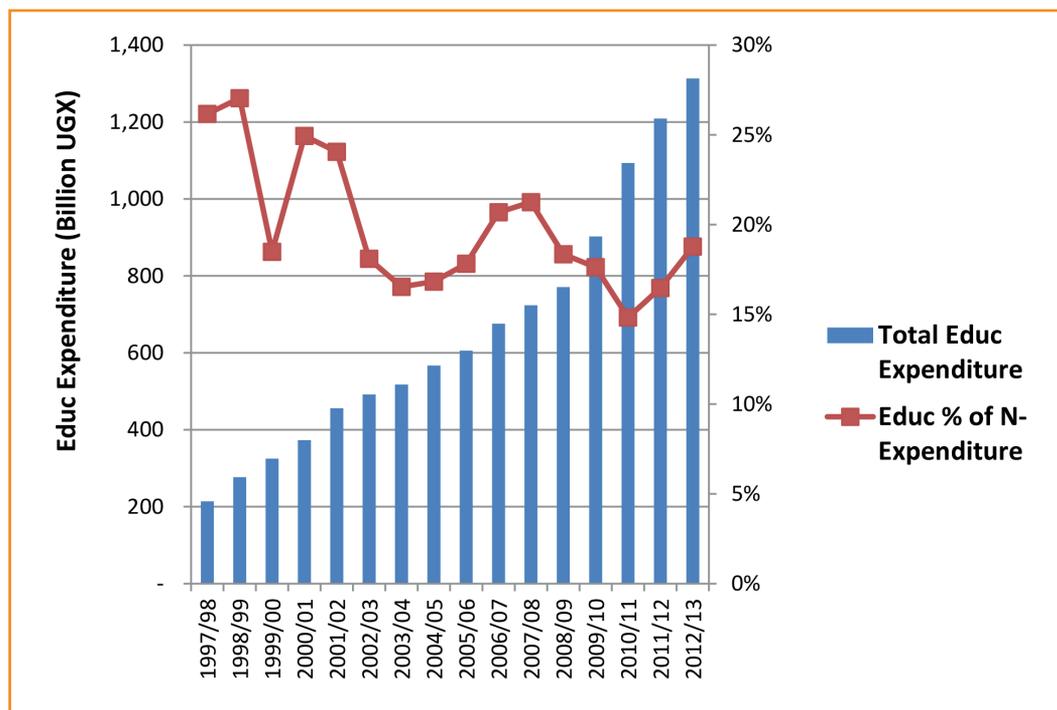
² CAP. 243, part 2

SECTION TWO: PUBLIC EXPENDITURE GOVERNANCE AND EDUCATION IN UGANDA

A Snapshot of Public Expenditure in Education

Over the past two decades, education has dominated public expenditure in Uganda, averaging about 18% of national expenditure. The sector's expenditure has nominally grown at an average rate of 13% between fiscal year 1997/98 and 2012/13. As Figure 3 shows, expenditure in the sector rose from UGX 213bn in fiscal year 1997/98 to about UGX 1,313bn in fiscal year 2012/13.

Figure 3: Trends in Public Expenditure Growth in the Education Sector

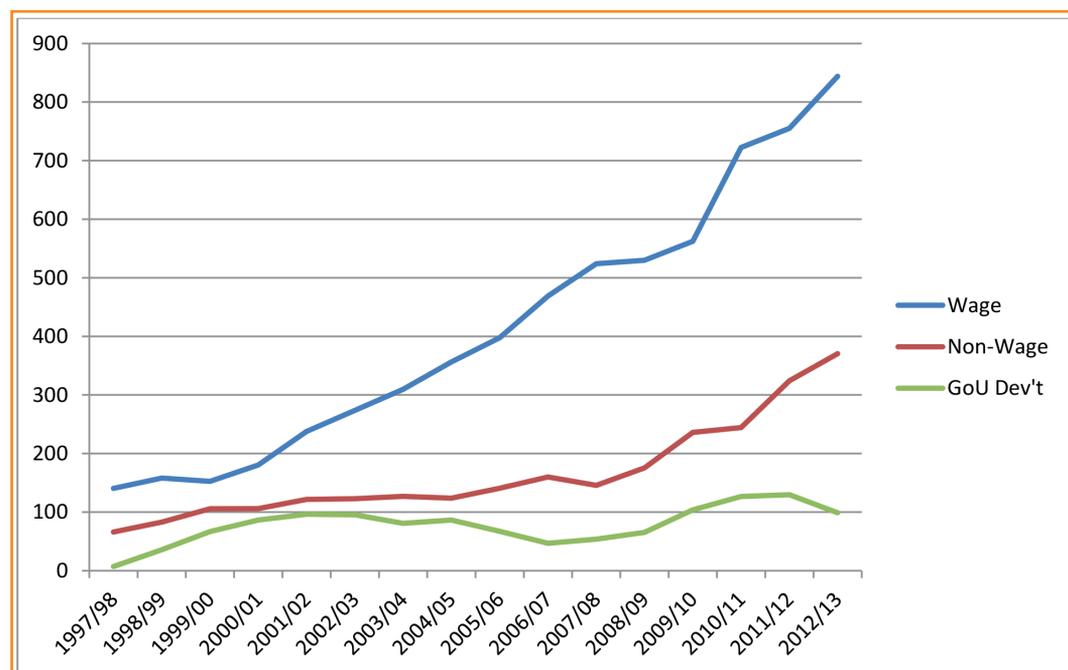


Source: MoFPED (MTEF & Annual Budget Performance Reports)

As a percentage of national expenditure, however, education trends have generally been decreasing, albeit with fluctuations between the years, falling from about 26% in 1997/98 to about 18% in fiscal year 2012/13. The increment observed in the nominal growth rates is mostly attributed to enrolment growth, especially in primary education (Guloba, Nyende, Wokadala & Barungi, 2011).

Over these years, the majority of the expenditure in the sector has been directed towards wages with the gap between wage and non-wage expenditure growing wider with time (see Figure 4). In contrast to other sectors, the trends in wage expenditure are not of significant concern in education, as primary and secondary teacher salaries and allowances, which have a significant bearing on the outputs and outcomes in the sector, make up over 80% of the sector's wage bill. Further, the trend is expected to continue with the phased increments in teacher salaries being implemented in response to disquiet that has surrounded the inadequacy of salaries.

Figure 4: Annual Expenditure Growth Patterns in the Education Sector



Source: MoFPED (MTEF & Annual Budget Performance Reports)

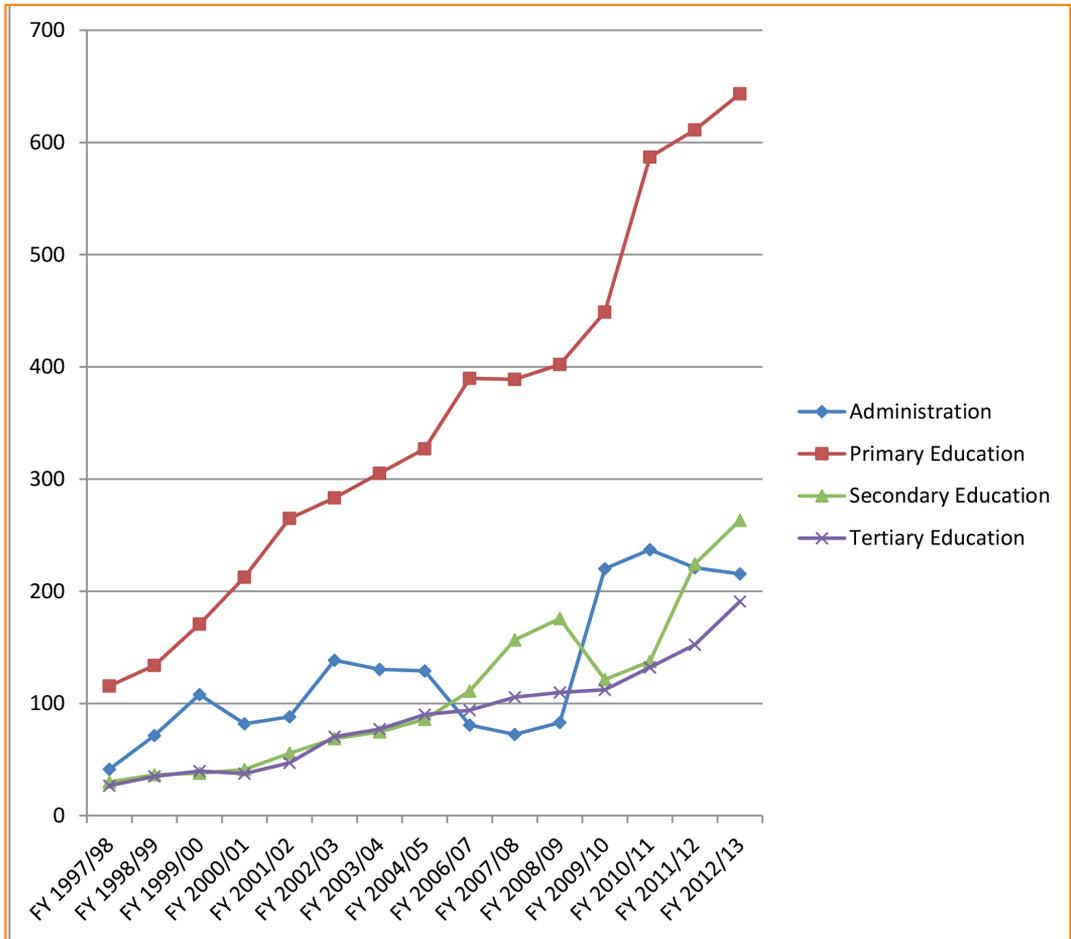
Nonetheless, development/capital expenditure during this period has experienced relative stagnation. As the sector remains dogged with infrastructure challenges owing to the increasing demand for education, the trends in development expenditure raise concern.

Programme Expenditure Trends

Expenditure in the sector over the years can be classified along programme lines. Drawing on the work of Guloba, Nyende, Wokadala & Barungi (2011), and with slight modifications in the constituent expenditure items, this report classifies programme expenditure along four lines: primary education, secondary education, tertiary education (BTVET institutions and universities), and administration (Sector

MDAs). The distribution trends of sector expenditure using this classification is illustrated in Figure 5.

Figure 5: Distribution Trends of Education Sector Expenditures



Source: MoFPED (MTEF & Annual Budget Performance Reports)

Primary education has dominated sector expenditure over the years with a widening gap between it and other programmatic expenditure lines. This expenditure pattern has mostly been in response to the overwhelming demand for primary education epitomised by a general enrolment rate that stood at 110% in FY 2012/13. Primary education is followed by administration and secondary education expenditure which have experienced fluctuating trends over the years. Despite an upward trend, tertiary expenditure has been the lowest programmatic expenditure line with most of the expenditure being directed towards university education.

Resource Utilization

With such significant amounts in the education sector's expenditure, it is important to understand how the public expenditure in the sector is managed and distributed. The sector has on average utilized about 98% of the approved budget resources in the period between fiscal year 2007/08 and 2012/13. Moreover, as evident in Table 1, the sector on average utilizes all released funds.

Table 1: Resource utilization in the education sector

	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Wage	98.80%	96.00%	96.50%	104.70%	99.20%	98.60%
Non-Wage	107.20%	106.00%	96.80%	88.40%	99.40%	99.20%
GoU Dev't	98.50%	94.00%	100.40%	92.50%	83.20%	64.60%
Approved Budget Expenditure	100.40%	98.00%	97.00%	99.10%	97.30%	95.00%
Release Expenditure	99.90%	100.00%	100.00%	100.00%	99.70%	99.20%

Source: MoFPED (Annual Budget Performance Reports)

With the exception of FY 2009/10, utilization of development budget resources in this period has generally experienced a decreasing trend. In FY 2012/13, only 64% of the approved development budget resources were utilized; a pattern that further raises concern that the sector is not sufficiently dealing with the infrastructural challenges that have persistently affected it.

Decentralization

The Government of Uganda's decentralization policy announced in 1992 and the Local Governments Statute of 1993 paved the way for devolution of service delivery from the centre to the local governments. The decentralization of education in 1997 as per the Local Governments Act entrenched education service provision and local decision-making. Although the Government of Uganda had been putting structures in place for local governance since the National Resistance Movement (NRM) government came to power in 1986 through resistance councils (Mugabi, 2004), the 1997 Act ensured that districts and other lower local governments would manage service delivery.

The Local Governments Act was adopted during the Structural Adjustment Programme (SAP) period, when there was general consensus that central governments should decentralize administration for local decision-making. The desirability of decentralizing education based on the arguments for empowerment, participation, and bringing services closer to the people was theoretically sound. However, its implementation reveals complex dynamics that have provided scant evidence of efficiency and self-sustainability (Naidoo, 2005).

The ultimate goal of decentralization process in education is to reach a situation whereby all district authorities are able to use, at their discretion, all resources available for education including: own resources, unconditional grants, and direct donor funds, in the most efficient, and effective way. This will ensure that district/municipality education priorities and output targets are met, within the general framework of the national education policy objectives – Ministry of Education and Sports³

The Ministry of Education envisaged that decentralization would yield efficient use of resources; but, in practice, the evidence available reveals that there have been leakages and local capture of funds meant for education (Ablo & Reinikka, 1998; Reinikka & Svensson, 2004; Commission of Inquiry Report, 2012). Decentralization as a form of governance in education seeks to ensure democratic participation, equity, and effective management of service delivery.⁴ Further, decentralization of decision-making in education has the potential for improved accountability and governance (Crouch & Winkler, 2008). However, Crouch and Winkler also note that what decentralization has done in effect is lead to less clarity on responsibilities and roles, which makes it difficult to hold any single actor to account. This applies to all forms of accountability – bureaucratic, consequential, and financial.

Decentralization also implies that at the institutional level most of the authority to control the affairs of individual schools/colleges has been effectively relinquished to the head teachers/principles, school management committees at primary schools level and boards of governors at secondary schools, and the parent teacher associations (PTAs). The decentralization of line functions has enabled MOES headquarters to concentrate more effectively on the key strategic functions of planning, policy analysis, curriculum, examination reform, national assessment, monitoring and evaluation (Eilor, 2000,p.45).

³ SFG for Primary Schools Guidelines for Urban Councils, 2007 (1.5, p.3)

⁴ See for example the Objectives of the Local Government Act CAP 243 of the laws of Uganda.

The decentralization of education governance in Uganda has been rated as a success story by Crouch & Winkler (2008). The factors noted to have made the decentralization a success are local recruitment of teachers at primary level, local inspection of schools, direct transfer of capitation grants to schools, management of finances by SMCs and BOGs at schools, and a fully functional EMIS data system. However, the system is still dogged by circumstances that hamper effective service delivery, such as teacher absenteeism, low education outcomes, crowded classrooms, and dropout rates.

While the structures as envisaged by decentralization are in place, the functionality of these structures at the district, lower local governments, and schools is still work in progress. For example, while all the schools visited have the SMC and BOG structures in place, the way these structures function varies, with socio-economic characteristics of the school and the parents, the power of the head teacher, and the school's geographical location likely coming into play. While studying decentralization in South African schools following apartheid, Naidoo (2005) observed that the way school governance operates can be explained by variations in school communities, including history, racial composition, level of resources at the disposal of the school, parents' levels of education and what he terms the "theory of action or fame of the most dominant actor" – the principal. This latter point was validated by information gathered in the schools visited. It was apparent that schools that have "powerful" head teachers have peculiar governance attributes. If the head teacher is powerful in a manner that the governing councils are threatened by his power, then the governing bodies are deemed useless; they just rubber stamp the head teacher's decisions. Under this arrangement, there is potential for collusion between the head teacher and the chairman of the governing body. If, however, the head teacher is powerful in a manner that requires the governing body to be strong, inclusive, and decisive, then the governing body is empowered, and they have a voice.

The functionality of any decentralized structure is largely dependent on the institutional logic of action: if procedures laid out in the laws, regulations, and circulars are followed, the interests of the schools and learners are promoted to ensure governance by implication (Naidoo, 2005). From the observed practice and adherence to provisions of decentralization, it can be concluded that decentralization of education services is working. However, a close assessment of the chain of education administration reveals that there are overlapping and duplicated mandates and informality in the system. For instance, on the issue of inspection of schools, there are several actors mandated to inspect and yet there is no single coordinating entity.

Furthermore, in the management of finances, certain roles have not been fully decentralized or have been recentralized. For example, although recruitment of primary teachers was left to the local governments, the management of the payroll is still a centralized function. As such, there are concerns from district officials on how to hold teachers accountable since they have no authority over the payment systems. In fact, district officials interviewed complained about the non-existent authority line between the district and secondary schools, which directly report to the centre.

Preparation, Planning and Execution of the budget

The national budget plays a central role in the GoU's economic and political functions. It is used as an economic policy tool to allocate public financial resources in accordance with policy priorities and to use financial resources effectively to achieve government policy goals (Parliamentary Centre, 2010). Important components of this process are the Budget Framework Papers (BFPs), which are prepared at the national, sectoral and local government levels. They are three-year rolling frameworks used to streamline and guide the budget process, setting out planned outputs and their associated expenditures in the medium term.

Central Government Level

The national budget is a compilation of BFPs prepared at the sectoral and subnational levels. The national BFP is prepared by the Ministry of Finance and Planning for Economic Development (MFPED) and consists of the expenditures proposed by sectors and local governments. The process is guided by the GoU's annual budget strategy, sector strategies and inter-ministerial policy discussions on outstanding issues. Spending restrictions and limitations are imposed by the macro-economic framework, an updated MTEF and its provisional ceilings. The preparation of the national BFP is not a highly consultative process, since the input from actors outside the MFPED is relatively passive. Inputs such as the Annual Budget Strategy from Cabinet and sector BFPs are written documents complemented with inter-ministerial discussions usually initiated by MFPED.

According to some research participants, these do not accommodate all the sector needs. The sector working groups (SWGs) are responsible for the sectoral budget process. The sectoral BFP is the official statement of sector expenditure priorities and outlines the sector's contribution to poverty reduction. In theory, a high-quality, well-formulated sectoral BFP accompanied by high sector performance leads to balanced and adequate allocations of sector ceilings in the MTEF. In practice, the PEAP does not rank its priorities nor does it provide guidance on funding levels for sectors and sub-sectors. This makes the determination of sector ceilings less

transparent. Some SWG members believe that major budgetary decisions are made based solely on discussions between the MFPED, the World Bank and the International Monetary Fund (IMF).

Local Government Level

One of the aims of decentralization is to enhance the efficiency of resource allocation for the achievement of development goals in line with local priorities. A Local Government Budget is the detailed costed plan of how a local government plans to allocate and utilize available resources in line with its objectives, needs and priorities. Local governments have discretionary planning and budgeting powers, but their plans and budgets need to reflect national priorities and policies. Consequently, the local government budget cycle has to fit into the national budgeting cycle, and starts in October and ends in June. It has six main phases:

1. Setting the macro-economic Framework
2. Setting National Priorities and Sector Ceilings
3. Budget Consultations (Political and Technical)
4. Preparation of the Budget Estimates
5. Budget Implementation
6. Budget Monitoring and Evaluation

Although the budget calendar is clear, interviews with officials in the Ministry of Finance and the Ministry of Education and Sports revealed that budget implementation does not adhere to the set deadlines. For example, the ministry officials revealed that there is no strict adherence to deadlines, as the planning process is too long and rigorous for them to meet the deadlines.

Funding the Education Sector

The education sector has two forms of funds. The first is public funds from the national treasury and the second is donor sector budget support (SBS) funds. Budget support funds are subject to specific financial management mechanisms and procedures. The establishment of a holding account – the Education Budget Support Account – in the Bank of Uganda and under the management of the Treasury was among the most significant institutional developments under the SWAP and the ESIP (Ward, Penny & Read, 2006). It acts as a feeder account to the GoU Consolidated Fund Account and is subject to specific rules and financial controls. Funds are released by EFAG donors to the holding account every six months (in July and December), triggered by agreement between GoU and DPs on satisfactory performance against sector-level undertakings. Performance is

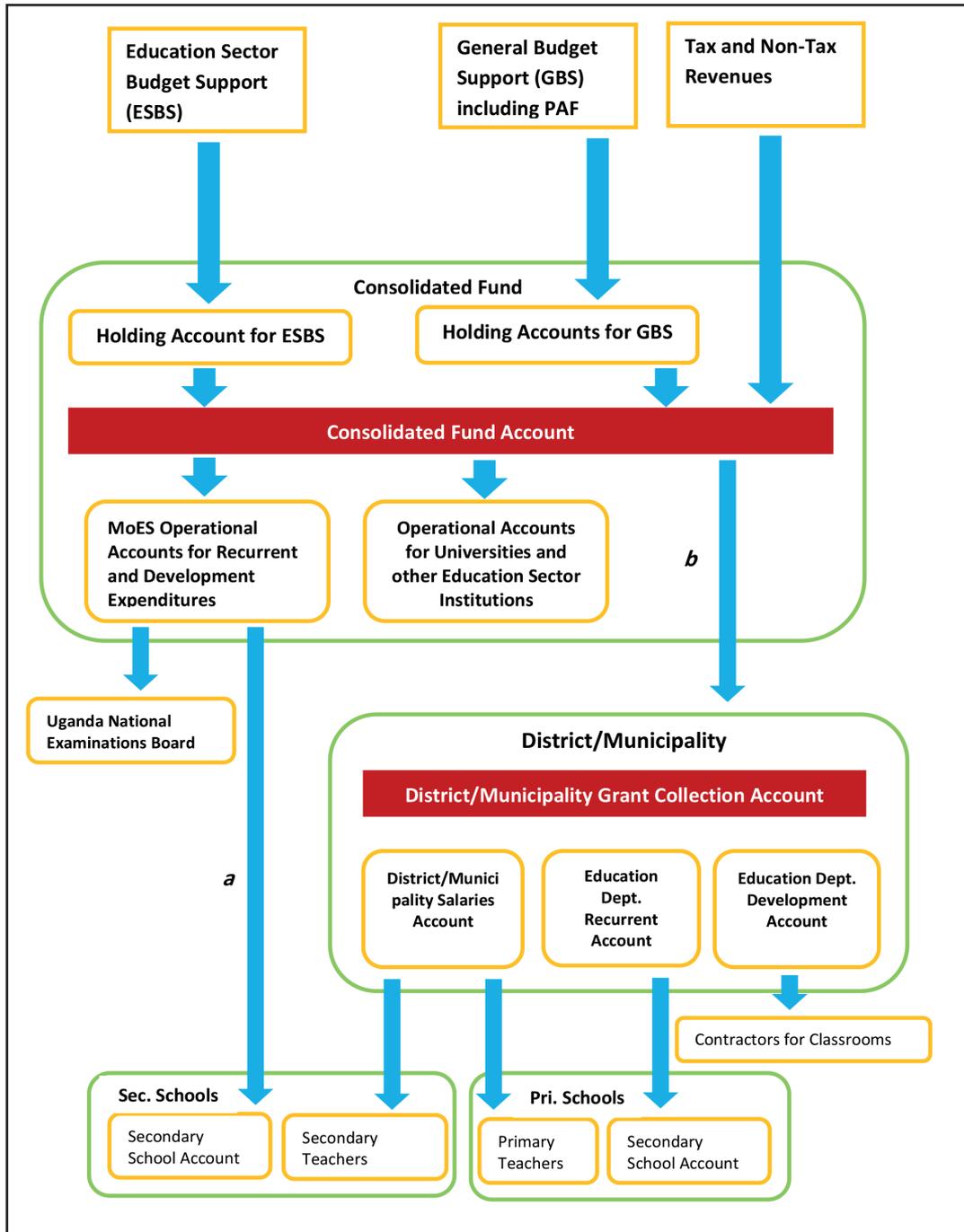
assessed through the bi-annual/annual Education Sector Review. An important principle was that, once transferred to the EBSA, the resources of one donor are deemed indistinguishable from those of another contributor. Funds are transferred from the holding account to the Consolidated Fund Account on a quarterly basis and are frontloaded. Release of specifically earmarked SBS funds (type 3) were initially based on mandatory work plans and corresponding quarterly budget requests; release of other forms of SBS (types 1 and 2) were made in equal portions at the start of each quarter (Ward, Penny & Read, 2006).

Until 2003, education sector budget support was negotiated and approved with the assumption by donors that SBS funds disbursed through the GoU budget would be additional to those resources already planned by government for sector allocation. Thus SBS would facilitate the scaling-up of education spending to support the implementation of UPE. For Irish Aid and the Netherlands, this arrangement implied a simple mechanical form of add-ons whereby budgeted PAF expenditure would simply increase by the amount of the SBS commitment for that year. As noted, the GoU's withdrawal of its commitment to providing additional funds in 2003 affected the commitment of donors to continued SBS support. Since 2008/09, improved economic growth and a reduced dependence on foreign aid in the budget have inclined MFPED to relax its stance on additional funds and to consider it on a case-by-case basis. However, this shift in the GoU position has not been communicated explicitly to donors and MFPED is doubtful that it will lead to a resurgence of SBS (Hedger, Williamson, Muzoora & Stroh, 2010).

Flow of Funds

Transmission of funds for education is largely through the mainstream GoU transfers. The funds from different sources are pooled together into the Consolidated Fund namely, Education Sector Budget Support (ESBS), General Budget Support (GBS) including PAF, and tax and non-tax revenue. The Consolidated Fund is managed by the Accountant General and is held at the Bank of Uganda. It is a collection of several accounts including holding accounts for sector specific budget support – including a holding account for ESBS, a holding account for GBS, the Consolidated Fund Account as well as operational accounts for votes. Monies appropriated in the budget are expended from the Consolidated Fund Account and transferred to operational accounts for votes. For education, funds are transferred from the Consolidated Fund Account to the operational accounts of the MoES, universities and other education sector institutions (votes), districts, and municipalities as shown in Figure 6.

Figure 6: Primary Education Funds flow chart¹



¹ See for example the Objectives of the Local Government Act CAP 243 of the laws of Uganda.

The MoES transfers funds for institutions under it to respective bank accounts in different commercial banks. Some of the institutions whose funds go through MoES include Uganda National Examinations Board (UNEB), National Curriculum Development Centre (NCDC) and National Council for Higher Education (NCHE). The ministry also transfers secondary school capitation funds directly to bank accounts of secondary schools in commercial banks – denoted by flow 'a' in Figure 6. The funds transferred to districts and municipalities for education include salaries of teachers for both secondary and primary schools, UPE Capitation Grant and Primary School Facilities Grants. The funds for education are sent to the grant collection account of districts and municipalities held in commercial banks – denoted by 'b' in Figure 6. The funds are then transferred to respective department accounts for onward transmission to school bank accounts and contractors in respect to construction of classrooms.

It is important to note that sometimes adjustments are made to the transmission of funds to expedite the process. The monies may not go through MoES or the district, but rather they may advise and request the Ministry of Finance to release the funds. For instance, while teachers' salaries are supposed to be paid by MoES and districts for secondary and primary schools respectively, the salaries are sent directly to their accounts using the straight through system. These adjustments to the system sometimes result in mismatches in accountability in the education sector.

Given the centrally driven nature of UPE and UPPET reforms, the incentives (financial and otherwise) for district politicians to focus on improvements in education sector outcomes and provide leadership for reforms have been weaker than for central government politicians and officials. District politicians can attribute failure to deliver to central governments. The abolition of the local government graduated tax significantly reduced local government revenue-raising capability, exacerbating the problem of funding for district level education services and weakening the incentives for district politicians to take responsibility for driving policy implementation. They have been able to appeal more strongly to their local electorates and political constituencies by pushing for additional central grant funding and by directing criticisms about educational standards to central government.

Within this context of incomplete decentralization, overlapping mandates, and weak budget disbursement timelines, the importance of regular assessment of public expenditure governance in the education sector is clear. Section 3 presents a framework for assessing PEG in education and demonstrates how it can be applied to the situation in Uganda today.

SECTION THREE: ASSESSMENT OF PUBLIC EXPENDITURE GOVERNANCE IN EDUCATION

Assessing Public Expenditures

Over the years, several public financial management (PFM) assessments have been undertaken especially in the developing world. The functionality of the PFM systems in developing countries is often far from ideal; hence the need for these assessments. In Uganda, assessments of PFM over the years include the Country Financial Accountability Assessment in 2001, the Heavily Indebted Poor Countries Assessment in 2001 and 2004, the Country Integrated Fiduciary Assessment in 2004, the 2005 Public Expenditure and Financial Accountability Assessment of local governments in 2005 and central government in 2005 and 2008, and the 2006 PEFA Self-Assessment conducted by the Office of the Auditor General (OAG) of Uganda. Regular assessments include the Department for International Development (DfID) Fiduciary Risk Assessments (FRA), annual PFM assessments conducted for Poverty Reduction Support Credits (PRSCs), and the Joint Assessment Framework under the Joint Budget Support Framework (JBSF) mission. Public Expenditure Governance assessment builds on these previous assessments of public expenditure management, a selection of which are discussed in this section.

Against a background of poorly functioning PFM systems, the idea of *Public Expenditure Tracking Surveys* (PETS) assessment was conceived (Reinikka & Svensson, 2004). The broad definitions of PETS, mostly popularised by the World Bank, takes it to be a quantitative exercise that tracks the resource flows from the source to the intended beneficiary which enables one to detect discrepancies between intended resources and what is actually received. PETS are therefore useful in examining aspects of resource wastage/leakage, capture and accountability. The first PETS was undertaken in Uganda's education system in 1996, examining the resource flows of capitation grants from the 1991 - 1995 period for a selected 250 schools. The much publicized findings revealed a lot of capture, revealing that on average schools received only 13% of their capitation grants, with most schools receiving nothing (Reinikka & Svensson, 2004).

In their work on local capture, Reinikka & Svensson point out that a large proportion of the variations in local capture can be understood by examining the interactions

between local officials and schools as a bargaining game. They emphasise the equity implications arising from schools using their bargaining power to secure greater shares of funding. Public expenditure governance assessment relates to the PETS by building upon these interactions and examining the relations, processes and system functionalities that are involved in the management of public expenditure. In studying local capture in Uganda's education, PETS was based on the use of local governments as distribution channels for capitation grants to schools. With recent reforms ensuring funds are channelled directly into school accounts, partly as a result of the PETS in education findings, assessing PEG in education means examining what happens both before and after these funds are transferred. PEG takes one step backward by first examining the decision-making processes involved in setting the amount that a respective school receives and another step forward by examining how the funds received at the school (the amount notwithstanding) are governed. This is done by applying good governance principles such as participation, accountability, equity, effectiveness and efficiency in the education context before further specifying them in the governance of the sector's funds.

The Public Expenditure and Financial Accountability (PEFA) assessment, undertaken since 2001, is an analytical review that seeks to establish whether a PFM system is capable of delivering aggregate fiscal discipline, strategic resource allocation, and efficient use of resources for service delivery. With some modification, the scaled-down PEFA "Lite", undertaken in Uganda in 2008, assessed the PFM systems, processes and institutions of the country's central budgetary system. The PEFA assessment framework places emphasis on the audit process, using a set of high level indicators. The Performance Measurement Framework, by contrast, assesses the performance of a PFM system in areas of budget credibility, comprehensiveness and transparency, policy-based budgeting, predictability and control in budget execution, accounting, recording and reporting as well as external scrutiny and audit (Office of the Auditor General, 2008).

In 2002, the World Bank and the International Monetary Fund (IMF) introduced the Public Expenditure Management Assessment and Action Plans (AAPs) for 24 heavily indebted poor countries (HIPC). The AAPs are a set of 35 assessment questions examining critical elements of the PEM systems and 15 indicators of quality needed to track public expenditure on poverty reduction. These indicators are broadly categorized into three elements of the budgeting process: budget formulation, execution and reporting, using an 'a-c' rating system (World Bank & IMF, 2003).

The PEG assessment framework in education developed and used in this study adopts elements of the above assessments and proposes a set of indicators in 12 assessment areas. Designed as a comprehensive approach to examine and evaluate the governance of public expenditure, it can be applied at the central government, local government and school levels and, most importantly, to the intersections between them.

PEG Principles and Assessment Areas

The purpose of this research was to understand the governance issues along the public expenditure chain in education. Toward this end, the indicators developed for the purpose of this study relate to important questions on governance inputs, processes, and outcomes. The remainder of this section describes these elements in more depth and demonstrates how they can be used to assess public expenditure governance in education in Uganda.

Accountability

Accountability, broadly defined, presupposes responsibility by duty bearers on execution of their roles, responsibilities and mandates. Accountability can have upward and downward vertical linkages, as well as horizontal linkages – as in the case of bureaucratic accountability and accountability to key stakeholders. As an area of assessment, accountability has three primary dimensions: bureaucratic, financial and consequential.

When defined in the context of education, accountability means holding schools, systems, educators and learners responsible for results. Actors at every level have roles and responsibilities that they are mandated to deliver on. These roles are articulated in the laws, policies, and guidelines governing the sector. Accountability in the education system means that all components of the system are functioning properly. It also presupposes that there are standards established and that there are rewards for best performers and sanctions for non-performance. The purpose of accountability in education is not to identify and punish schools and actors, but to provide support that ensures that schools are effective (Perie, Park & Klau, 2007) and deliver on the goals of education. While there are several ways to think about accountability in education (Kirst, 1990; Anderson, 2005), the PEG assessment framework is organized around three kinds of accountability: bureaucratic, consequential, and financial.

Bureaucratic Accountability

Bureaucratic accountability involves compliance with regulations and adherence to sanctions and rewards. Fully functional bureaucratic accountability means mandates are clearly defined and funded, and there is no overlap in actors' roles, nor is there overlap in institutional responsibilities.

On bureaucratic accountability, the Education Act provides the definitions of roles and responsibilities of the actors and other stakeholders at each level from the Ministry to the service delivery unit. The Act also defines the reporting channels and the mode of reporting. Table 2 identifies the stakeholders in the planning and monitoring of education finance. Organized in terms of the fiscal year, it describes each stakeholder's roles and responsibilities and conveys a multifaceted bureaucratic accountability process (Crouch & Winkler, 2008).

Table 2 : Stakeholders Roles in Planning and Monitoring of Education Finance

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

- 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: Ministry of Finance. Planning and Economic Development

- The Budget call is released providing firm sector budget ceilings for the forthcoming year.

January-April: Member of School staff:

- Hold internal consultations before preparation of school budget on budgetary issues, preparations and expenditure.

January-April: School Head Teacher (SHT)

- Drafts budget/ development plans for approval by the SMC before submission to the DEO for final approval.

January-April: 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.

January-April: Parents through the Parents

- External ownership of the budget and development plans.

January-April: Management Committee

- Submits school budget and development plan to the sub county chief for consolidation into the sub-county UPE Annual Work Plan.

January-April: District Education Officer (DEO)

- Final approval of school budget which he consolidates to District Education Budget and work plan

January-April: 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; whether development partners will disburse funds in the following year or 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)

Consequential Accountability

Consequential accountability is results-driven accountability or accountability to the general public. Consequential accountability also involves measuring what students are learning. It requires that the learners' responsibilities and standards are clearly defined and are aligned to the broader goals and objectives of the

sector and sub-sector. Also, central to consequential accountability is that assessments must provide a vehicle for positive change.

The issue of who to hold accountable under consequential accountability for learning outcomes in Uganda's education system at the primary and secondary levels is unclear and not well understood by all stakeholders. While some parents feel that the government, schools, teachers, and administrators must be solely accountable, others make the case that the parents' role in the education of their children cannot be relegated to government and the schools. In fact, all are stakeholders in the cause, and the Education Act clearly states the roles and responsibilities for each actor and stakeholder in education. A holistic approach to consequential accountability requires involvement of all parties in a collaborative manner. Such an approach could be enhanced by:

- Assisting families to develop home environments conducive to learning. This may include schools and teachers providing suggestions, workshops/trainings, parent education, family support programmes, and home visits at important transitional periods for students.
- Communication with all parents, not just those who can attend school meetings and conferences. This could be done through conferences with every parent once a year, even if it means hosting conferences at non-traditional times and places, and regular use of phone calls, memos, and newsletters to parents. Parents' review of students' work returned to teacher, and parent-student pick up of report card are additional strategies.
- Consulting parents in all decision-making processes regarding their child's school policies.
- Develop ways for parents to serve as school leaders and representatives. Parent organizations, school advisory councils, and committees for parent participation are good ways of doing this.
- Include parents in important school decisions and answer any questions they have, including referrals to outside agencies.

Consequential Accountability and UPE

The universalization of primary and secondary school education in Uganda are broad reforms that have had a significant impact on consequential accountability in Uganda. While the numbers on enrolment and transitions have increased, many have argued that the declining quality of graduates at primary, secondary, and university, is attributable to these broad reforms. Part of the problem arises from what has been termed "automatic promotion," where learners are not to repeat

any classes if the testing finds them deficient. According to the 2008 MOES Guidelines on Policy, Planning, Roles and Responsibilities of Stakeholders in the Implementation of UPE for Districts and Urban Councils, “Pupils should not be discontinued from schooling or forced to repeat classes purely on grounds of poor academic performance. Instead remedial classes should be encouraged by head teachers and teachers” (p.10).

Information gathered from school visits shows that primary schools have resorted to remedial classes to enhance quality. These classes are conducted before the official start of the school day (before 8:00 am) and after the close of the school day (after 5:00 pm). The parents’ association, with oversight from the SMC, decide the minimum fees to be charged for remedial classes at the annual general meeting. Schools charged fees for remedial classes ranging from UGX 1,000 for lower primary to UGX 10,000 for upper primary. Fees contribute towards welfare for those teachers who take on extra classes or are not on the official payroll (these are also commonly referred to as “PTA teachers”). How these fees are collected and to whom they are paid varies across the schools visited. At one school in Gulu, for example, focus group respondents described fees for remedial education being collected by the deputy head teacher and parents being issued receipts. At a school in Kabarole, by contrast, discussion participants reported that money was paid directly to the teachers.

It should be noted that the Education Act, under Section 9(1), prohibits the levying of charges for the purposes of education in UPE or UPPET institutions; Section 9(2) allows collection of voluntary contributions or payments for emergencies and urgent matters concerning the school. All primary schools visited for this study were found charging fees for various activities, including examination, lunch, security, administration, and remedial education.

While efforts such as remedial education help to improve educational outcomes, the issue of school dropouts is much harder to deal with under consequential accountability. EMIS statistics show that dropout rates at primary and secondary levels are alarming. For example, statistics from the 2012/13 Education Sector Annual Performance Review Report show the following:

Primary Level

Survival rate to grade 5	60%
Survival rate to grade 7	30%
Completion rate to P7	67%

Secondary Level

Transition to S1	73%
Complete rate at S4	40%
Transition to S5	32%

The implication of these numbers is that for every 100 pupils who enrol in primary one, only 30 will make it to grade seven, and only 20 of the original 100 will complete grade seven. Of the 20 who complete, only 15 will enrol into secondary school. Only six of those who enrol will complete senior four, two of whom will transit to senior five. The Education Act, section 10(3), compels government to ensure that all children who “drop out of school before completing the primary cycle attains basic education through alternative approaches...” While it is noteworthy that there are other tracks after primary level and senior four that a person may choose to pursue, the remaining 2% pursuing the academic track is a very low number.

Standards and Assessment

Consequential accountability hinges on well-defined standards and assessments that reliably measure how standards are met. The purpose of consequential accountability systems is to identify ineffectiveness in the system and provide appropriate support to improve the system (Perie, Park & Klau, 2007). In accountable education systems, learners should not be assessed on the basis of pass or failure, but rather on testing their proficiency.

The standards and assessment criteria in Uganda have been established by the Ministry, UNEB and DES. Such standards as student-teacher ratios, classroom-student ratios, school attendance, and teacher welfare, to mention a few, are part of the comprehensive programme for enhancing the quality of education. Assessment is done through the continuous assessment framework, which is a “comprehensive way of regularly collecting and accumulating information about a student’s learning achievement over a period of study and using it to guide the student’s learning and determine their level of attainment”.⁵ The UNEB annual assessments and NAPE are a means of consequential accountability that show numeracy and literacy levels of learners at primary and secondary levels.

Three institutions are responsible for delivering on consequential accountability and ensuring that the quality of education and standards are maintained and the goals of education are met: the Directorate of Education Standards (DES), the Uganda National Examination Board (UNEB), and the National Curriculum Development Centre (NCDC). The Directorate of Education Standards (DES)⁶ is responsible for setting standards, developing quality indicators to monitor standards, and monitoring and inspecting whether standards are achieved. Its mission is to “provide a rational system of setting, defining, and reviewing

⁵ Info accessed at <http://www.uneb.ac.ug/index.php?link=Departments&&Key=CA> on September 3, 2014

⁶ DES was formally the Education Standards Agency, arising from the Government White Paper of 1992, but became a semi-autonomous agency in 2000.

standards and quality of education and sports and to monitor the achievement of such standards and quality to ensure continually improved education and sports in Uganda.” DES has established minimum standards for institutions of education, and generic indicators for monitoring and inspection that are presented in the inspector’s handbook.

The Uganda National Examination Board (UNEb) is an assessment body whose mission is to ensure improvement of quality, validity, and reliability of assessment and evaluation of curriculum and learners’ achievement. UNEb works to achieve this mission through administration of assessment tests at different levels. UNEb is responsible for administering the National Assessment of Progress in Education (NAPE) to assess the performance of the whole education system. The National Curriculum Development Centre (NCDC) is responsible for the development of curriculum and related materials.

Observed Challenges

At the very micro-level one of the major challenges observed that hampers consequential accountability is the lack of involvement of parents in their children’s education. The notion that all responsibility for children’s education rests with government is a pervasive notion that came with the universalization of education. Parents, especially those who are the poor, lack education themselves, and live in rural areas and urban slums, often do not understand the value of their involvement in their children’s education. Hence, schools need to find ways of helping all parents be actively engaged throughout their children’s education cycle.

Another key factor undermining consequential accountability is the inadequate coordination between the agencies that are responsible for delivering on learning outcomes. While the GoU has continued to allocate funds for supervising and monitoring learning outcomes in schools to a tune of UGX 2.5bn per annum, there is consensus that this budget is not sufficient for monitoring schools throughout the country. All of the district inspectors and education officers in the districts visited pointed out the inadequate funds for monitoring and inspection. Officials from DES also noted that there was not enough money to go around to schools. The DES target for monitoring schools had been at 2000 schools per year, and increased to 3600 schools this financial year. EMIS data shows that in 2013, there was a total of 22,600 schools. At this rate of monitoring and inspection, it would take DES more than six years to go around each school at least once.

Additionally, the DES admits that decentralization of education created parallel lines of inspection which, as was noted throughout the field visits, complicates both bureaucratic and consequential accountability. The agency notes in its

Handbook for School Inspectors:

The decentralization of the management of primary education to the local government and the retention of the management of post-primary education at the central government level resulted in two parallel inspection systems. Each system had its own requirements and practices in staff recruitment, deployment, induction, monitoring and supervision and staff deployment. In addition, each system had its own school inspection and writing procedures. This was a result of the absence of a national inspection framework to guide quality assurance at those levels. All these factors combined, resulted in inadequate output from both inspectorate departments at the local and central government levels.⁷

The overlap in mandates and duplication of duties for the units responsible for monitoring and inspection means that there is fragmentation of funds. Indeed, the DES, the district inspectors, the district councils, the Resident District Commission (RDC) office, and the office of the Prime Minister all have a mandate to monitor and inspect government programmes in education. To further complicate matters, they also all draw from different budgets. Moreover, the absence of a coordinating centre for monitoring and supervision implies that duplication of these duties leads to inefficient and ineffective spending on monitoring and inspection activities. Notably, the inspector of schools in one of the districts visited said that during inspection, the team comprises both political and technical officials in order to minimize costs. This, however, does not seem to be the general practice across all districts.

What happens after inspection and monitoring is done and how reports are treated is another issue to contend with. At the school level, the reports are discussed, and both parties agree to action points and follow-up. In none of the schools visited, however, was there evidence to show that regular follow-ups on issues raised is carried out.

Financial Accountability

Financial accountability is essentially responsibility for the way money is managed. This includes both administrative and operational due diligence in the management of public funds. While there are broader policies that govern public expenditure in Uganda, such as the PFAA of 2003, and the Budget Act of 2001, there are other policies and guidelines that govern public expenditure specifically in the education sector. For example, the UPE and USE Capitation Grant Guidelines and

School Facilities Grant (SFG) Guidelines are both important in forming the basis for financial accountability in the education sector because they stipulate provisions for responsibility, reporting, and accounting for public funds at different levels.

Planning and Budgeting at the School Level

The UPE and USE capitation grant guidelines provide for the allocation, planning, budgeting, and accounting for public funds as well as distribution of roles and responsibilities. Allocation for UPE and capitation grants is done using a formula, and funds are then transferred directly to school accounts. Capitation grants are conditional grants that fund expenditures such as scholastic materials, co-curricular activities, management of schools, and provision of relevant specialized equipment.

The annual planning and budgeting for schools starts well before the end of the third term so as to present the budget to parents at the Annual General Meeting (AGM). It should be noted, however, that during our field work it was discovered that, although an AGM is a requirement, some schools had gone without these meetings for years owing to changes in management, and wrangles between the teaching staff, the head teacher, and parents. School budgets are formulated by the school staff finance committee, working with the head teacher, and are approved by the SMC and Board of Governors (BOG) before submission to the DEO/DMO.⁸ Allocation of funds, although dictated by the earmarked percentages, starts with identification of needs by the school department heads before the school finance committee decides on the priorities for the school. The head teacher accounts for school funds, and the SMC and BOG must approve accountabilities before they are submitted to the DEO/MEO/CAO. The SMCs and BOGs must ensure that school resources are used to the maximum benefit of all learners, and must also validate that expenditures conform to the budget and the emerging needs of the school.⁹

Planning and Budgeting at the District Level

Planning and budgeting at the district level is a top-bottom approach starting with the publication of the Budget Call Circular that communicates government priorities, guidelines on budgeting, and the MTEF, followed by the indicative planning figures (IPFs). Education departments at the district depend on SFG, inspection, and MEO/DEO operational fund. Local revenue, if any, at the district is used to supplement education grants from the central government.

⁸ Guidelines on Policy Planning Roles and Responsibilities of Stakeholders in implementation of UPE for Districts and Urban Councils (2008, p.3)

⁹ Ibid. p.15

The district is charged with allocating SFG, and the technical team led by the CAO and the district planner agrees on priority sites following a critical analysis of school work plans, IPFs and reports from field monitoring and inspection visits. The proposed sites are then presented to the District Executive Committee (DEC) for discussion and final presentation to the District Council for approval. At the council level, the final selection of priority sites is susceptible to political haggling as council members may push for the inclusion of schools within their jurisdictions.

At the district or local government level, the DEO and CAO have the responsibility for proper accountability of UPE grants. At the time UPE and USE guidelines were drafted, both capitation grants and school facilities grants were channelled through the local government. Currently, capitation grants are disbursed straight to school accounts, while school facilities grants typically still flow through the districts.

Challenges

Several challenges related to financial accountability were raised in the interviews and focus group discussions at the district and school levels. Inadequate funds and delays in releases were commonly mentioned. The funds released for the running of schools are not adequate and oftentimes they are released late. Therefore, head teachers and SMCs have to contend with continuous shortfalls. Many of the primary schools that were visited reported to have incurred debts with suppliers in order to continue running the schools before funds were released. An excerpt from a Luweero focus group report describes how the head teachers and SMCs can follow good practice in terms of setting priorities only to be thwarted by a delay in the release of funds:

Once releases are made by the Ministry, the accounts department in the office of the DEO sends information to the head teacher regarding the releases. The head teacher then calls for an SMC and Finance Committee meeting to discuss and agree on the priorities of the school as per the prevailing situation. It is vital to note that the finance committee heads the process of setting priorities of the school once releases are announced. However, in most of the cases, because receipt of funds is delayed, the head teacher borrows the necessary requirements of the school from service providers. This is sometimes done on behalf of the school or on his own behalf depending on the specific need.

Delays in the release of funds can be further complicated by unpredictability in the amount of funds received. In several focus groups, participants reported that changes in the amount of capitation grants are not always consistent with

changes in enrolment numbers. In another Lweero District school, for example, participants described this double jeopardy:

There have been short falls for the past two years for example the school expected 40 million in 2013 but only realized 36 million for USE capitation. And these releases are never timely which leaves the school no option but to conduct internal borrowing especially from the monies collected from the private hostel being run by the school.

Other issues raised at the district and school levels concerned cumbersome, confusing and inefficient processes for determining priorities and requesting and receiving funds. Many of these concern duplicated and inconsistent mandates and weak links in the chain of accountability involving school, district and central government levels. For example, while priorities are identified at the school level, there are numerous points at the district and central government levels where priorities and, ultimately, allocations are changed. Indeed, summaries of key informant interviews in both Kabarole and Kamuli districts describe “political interference” in decisions about how resources were allocated among schools.

The fact that secondary schools report directly to central government was also a concern for many, since this essentially means that there is a break in the chain of accountability. Officials from the budget office noted that while secondary schools tend account directly to the centre, they are supposed to account to the CAO and DEO with copies to the centre. Local government officials in particular talked about how they are not empowered or even mandated to hold secondary school head teachers to account.

Finally, many head teachers at both primary and secondary levels reported that they are not conversant with financial management procedures and have to learn on the job. Some head teachers revealed that they had received basic book keeping skills during a training connected to accounting for World Bank project funds, but even that was not very comprehensive. Increasing their financial management capacity would concomitantly increase the capacity for financial accountability at the school level more generally.

Transparency

Transparency as a dimension of governance involves clear and public disclosure of information, rules, plans, process, and actions by government or a service delivery unit (Dassing, Moleki & Welderman, 2011). It also demands that public affairs be conducted in the open. Access to information, the PEG assessment area connected to transparency in education, entails the display of all information

that has a bearing on public expenditure including enrolment numbers, teacher attendance, and grants received from government.

While access to information is not the only factor associated with transparency, it is critical for controlling corruption and ensuring accountability. A 2001 World Bank Development Report noted that increased access to information in Uganda had significantly reduced the leakages in the flow of capitation grants. A 1997 Public Expenditure Tracking Survey in Education showed that only 21.9% of capitation grants reached schools (Ablo & Reinikka, 1998). The GoU responded by making information more accessible, and a subsequent study by Reinikka and Svensson (2004) concluded that accessible information was a strong deterrent against corruption at the local level. Hubbard (2007) discusses specific GoU reforms that contributed to the reduction in leakages. Specifically, he points to the enactment of the Access to Information Act of 2005 in recognition of the inalienable right to information, and the Education Act and Planning Guidelines of 2008 that require schools, districts, and municipalities to comply with the conditions for transparency in displaying information on notice boards. In addition, the Local Governments Act requires that all grants to districts must be published. The Ministry of Finance guidelines, too, require publication of all funds releases in newspapers with wide circulation.

Strategic Vision

Strategic vision, sometimes referred to as direction, relates to the overall direction for good governance laid out by a country, sector or institution. According to Graham, Bruce and Plumtre (2003),

Strategic vision requires leaders and the public to have a broad and long-term perspective on good governance and human development, along with a sense of what is needed for such development. There is also an understanding of the historical, cultural and social complexities in which that perspective is grounded (p.3).

In the context of public expenditure governance, all expenditure ought to be premised on the long term vision of the nation, sector, level of government and institution. Moreover, the strategic visions of each level need to be coherent and consistent with the other levels. In assessing strategic vision as a PEG principle in education, direction and coordination are considered as the key assessment areas. Assessing direction is important to establish whether the long-term plans and vision are fully appreciated and effected at all levels of governance. Key areas to examine when assessing direction include a) the funding priority

and programmes being implemented and how they correspond to the policy objectives, b) the degree to which implementation mechanisms are in line with the stated objectives of education policy, and c) the extent to which all sector stakeholders have a clear understanding of the policy objectives of education (Siddiq, et al, 2009).

Assessment of Strategic Vision in Uganda

Strategic vision in Uganda's education sector is guided by international commitments such as Education For All (EFA), and the Millennium Development Goals (in particular Goal 2). These have been domesticated through the National Development Plan (NDP 2009/10 – 2014/15) and the Revised Education Sector Strategic Plans (ESSP 2007-2015). In its strategy provisions, the revised ESSP also takes into consideration the 1992 Government White Paper on Education.

As per the ESSP 2007-2015, the share of the education budget assigned to primary education was expected to fall **in relative terms** as the amounts spent on secondary and tertiary education increased. In addition, the updated policy agenda means that total government expenditures on education must increase substantially over the planned period. While the education budget has increased substantially, the share of primary education in the sector budget has not declined relative to the secondary and tertiary education. As a result many of the expenditure directions have not been followed due to the demand for primary education increasing faster than the available resource envelope over the planning period.

Overall direction for primary education expenditure has also not been followed. In order to attain strategic development goals in education, the NDP proposes adoption and implementation of a differentiated allocation formula, taking the differences among schools and communities into consideration in the allocation of capitation grants. It also proposes flexibility in the utilization of the School Facilities Grant (SFG). These expenditure guidelines have, however, not been adopted.

Decentralization and Strategic Vision

Through the decentralization structure, national visions are reflected and implemented at local government levels. Decentralization of education service delivery in Uganda is aimed at eliminating unnecessary bureaucratic channels, reducing corruption, boosting the level of monitoring, managing the education system according to local priorities, improving financial accountability, and raising local revenue to fund services (Namukasa & Buye, 2007). The aims of decentralization in education fit perfectly within the framework for good governance

of public expenditure as they range from priority setting to improving financial accountability.

The Local Government Act CAP 243 of the Laws of Uganda designates pre-primary, primary, secondary, trade, special needs education and technical education as decentralized education services. In contrast, the ESSP (2007-2015) designates primary education delivery as the only level of education decentralized to local governments. In practice, it is only primary education that is operationally managed at local government level as secondary schools still seek approval for their plans and budgets from MoES. Similarly, secondary school inspection is undertaken by the Directorate of Education Standards (DES) through its regional bodies.

The ESSP provides the MoES with a framework to achieve the education sector's mission, coordinate the sector activities, and guide all subsectors in their mid-term and annual planning and budgeting. Contrary to strategic vision expectations, the discretionary planning and budgeting processes at both local government and school levels scarcely take the ESSP or NDP into consideration. However, because the largest proportion of the funds utilized at these levels are conditional transfers from central government, the conditionality itself ensures that the sector funding priorities and goals agreed upon are put into effect.

Participation

When stakeholders have an opportunity to actively participate in the decision-making about development projects, their experience of those developments tends to be more positive and their attitudes toward projects more supportive. Public participation may be defined as the involvement of individuals and groups that are positively or negatively affected by a proposed intervention (e.g., a project, a programme, a plan, a policy), subject to a decision-making process, or interested in it. Levels of participation vary, from passive participation or information reception, which are unidirectional forms of participation; to participation through consultation, such as public hearings and open-houses; to interactive participation, such as workshops, negotiation, mediation and even co-management. Different levels of public participation may be relevant to the different phases of a policy process, from initial community analysis and notice of the proposed intervention, to approval in decision-making and monitoring and follow-up.

The importance of participation in education rests on its philosophical and practical implications. One way of defining participation is having access to and control over resources, where resources include both regulatory and

decision-making institutions. The distinction between direct and representative decision-making is important here. Direct participation involves all of the people concerned, while representative participation involves decisions being made by a few representatives. Scholars focusing on participation and representation in education typically identify five groups of participants: teachers, parents, pupils, the local council/governments, and local communities.

The argument for participation in education is usually twofold: first, that those immediately affected by educational practice should be represented in decision-making; and second, that the involvement of parents and communities in the mobilization of funds and resources is not only invaluable to the accumulation of resources, but also enhances local ownership of educational services. As Franks (2011) states, "participation can assist in developing open, meaningful dialogue, and can influence decision-making, build trust, legitimacy, capacities, address community concerns, manage expectations, tap local knowledge and negotiate mutually beneficial futures that are more sustainable and locally relevant" (p.10). Both of these arguments speak to the centrality of participation and embody democratic governance.

At the practical level, Graham-Brown (1991) notes that factors that can influence the successful implementation of educational policy are not confined to the educational system itself. During the processes of negotiation and accommodation that accompany educational reforms, participation becomes not only socially and morally desirable, but functionally necessary (Bray, 1996; Elmore, 1990; Williams, 1993).

Furthermore, Bray (1996) argues that wherever communities are encouraged to contribute money and labour and are given a share in power and responsibility for decision-making, one finds an increase in both the resources available to schools and in the sustainability of projects. Other research on education suggests a strong correlation between parent participation and school efficiency (Reimers 1991; Lauglo, McLean & Bray, 1995).

Legal and Institutional Framework for Participation in Education in Uganda

The right to education for every Ugandan child of school-going age is enshrined in the 1995 Constitution of Uganda and Child Rights. Primary education services were effectively transferred to lower level government by the Local Government Act of 1997. The aim of decentralization and specifically the decentralization of education was to take services closer to communities and to encourage local ownership of services.

The government's rationale for the decentralization of education was to a) eliminate perceived bureaucratic bottlenecks b) reduce corruption by minimizing the number of office levels to be consulted, c) by bringing education services closer to their point of delivery to boost the level of monitoring, d) improve financial accountability by encouraging the participation of local people and personnel, and e) raise local revenue to fund services (Reimers 1991; Lauglo, McLean & Bray, 1995). Several programmes, including the Education Strategic Investment Plan (ESIP), Universal Primary Education (UPE), School Facilities Grant (SFG), and the Teacher Development and Management System (TDMS) were put in place to facilitate decentralization of education service delivery (Namukasa & Buye 2007).

The Education Act of 2008 underscores interpretation of education as a socio-economic right as enshrined in the 1995 Constitution of Uganda, by stipulating that "*primary education shall be universal and compulsory for pupils aged 6 (six) years and above which shall last seven years.*" Section 4 (1) of the Education Act, 2008 provides the basis for non-state actors' participation in education. Specifically, the section stipulates that "*...provision of education and training to the child shall be a joint responsibility of the State, the parent or guardian and other stakeholders.*" In essence, education was conceptualized as a shared responsibility of the various stakeholders. The roles of different education stakeholders are clearly outlined in the Education Act as follows:

The **Government** is responsible for:

- a) the provision of learning and instructional materials structural development and teachers welfare;
- b) setting policy for all matters concerning education and training;
- c) setting and maintaining the national goals and broad aims of education;
- d) providing and controlling the national curriculum;
- e) evaluating academic standards through continuous assessment and national examinations;
- f) registering and licensing of teachers;
- g) recruiting, deployment and promotion of both teaching and non-teaching staff;
- h) determining the language and medium of instruction;
- i) encouraging the development for a national language;
- j) ensuring equitable distribution of education institutions;
- k) regulating, establishing, and registering of Educational institutions;
- l) management, monitoring, supervising and disciplining of staff and students;
- m) Ensuring supervision of performance in both public and schools.

School Foundation Bodies (mostly religious and community organizations) are responsible for:

- a) Participating in ensuring proper management of schools of their foundation;
- b) ensuring the promotion of religious, cultural and moral values and attitudes in schools of their foundation; participating in policy formulation;
- c) participating in education advocacy;
- d) mobilization of resources for education purposes;
- e) participating in implementation, monitoring and evaluation of education and services;
- f) participating in the designing, development, and implementation, monitoring and reviewing of the curriculum.

Under the Act, the role of parents and guardians includes the registration of children of school going age at school; providing parental guidance and psychosocial welfare to their children; providing food, clothing, shelter, medical care and transport; and promoting moral, spiritual and cultural growth of the children. In addition to these roles, parents and guardians are charged with:

- (a) participating in the promotion of discipline of their children;
- (b) participating in community support to the school;
- (c) Participating in the development and review of the curriculum.

The Education Act, however, stipulates that government has to *“ensure that a child who drops out of school before completing primary education cycle attains basic education through alternative approaches to providing that education.”* Furthermore, the Act bars any *“person or agency to levy or order another person to levy any charge for purposes of education in any primary or post primary institution implementing UPE or UPPET programme.”* This means that government is solely responsible for funding Primary and UPPET education in all government and grant-aided schools. However, the shared responsibility implicit in Section 4(1) that outlined the roles and responsibilities of different stakeholders and which is also reflected in the form of financing education stipulated by the Act is at odds with different forms of educational financing. For example, the Act outlines fees, grants, donations, training levies, and education tax as methods of financing education in Uganda. The form of educational financing advocated for by the Act suggests that the financial participation of different stakeholders is important in addition to government financing.

Decentralization and Participation

Under decentralization, and according to the Constitution of 1995 and Local Government Act CAP 243 of the Laws of Uganda, the districts and lower local governments are responsible for planning and coordinating development activities in their districts and local areas. Districts therefore provide the overarching institutional framework for community and CSO participation in education. The law requires that all revenue and expenditure proposals be presented to the local council not later than the 15th day of June. The budget has to be approved by the local council before any revenue collections can be made for the financial year or any expenditure incurred. As is the case with the central government, local councils are empowered to approve proposals for expenditures in the form of a "vote on account" for local governments pending approval of the budget by the council.

Subject to Article 176 (2) of the Constitution, districts are responsible for education services, which covers nursery (pre-primary education), primary, secondary, special education and technical education. District structures are such that they mirror the functional set up at the centre. In other words, the Directorate of Education at the district links the district administration with the Ministry of Education. It is through this directorate or district department that the Ministry of Education and Sports and donors assist the district to fulfill its education service roles. In resource allocation decisions for example, the Ministry of Education works together with the Ministry of Finance, Planning and Economic Development, and the Ministry of Local Government, in collaboration with the Decentralisation Secretariat and other stakeholders, to determine the overall amount to be allocated to districts as conditional grants. District planners are required to produce three-year rolling development plans incorporating investment plans from sub-counties and lower-level local councils (LC2 and LC1). The MFPED receives the development plans from the districts and incorporates them in the overall national investment plan.

Although decentralization as a concept supports participation, its practical implementation in education has been hampered by shifts and additions in roles and responsibilities. The district staff base has expanded beyond supervisory roles to engage in spending, accounting, planning, budgeting, monitoring and evaluation. Districts and schools now receive capitation grants from MFPED, which are spent and accounted for according to guidelines provided by MoES. District councils also prepare district capacity-building plans and budgets. Each district, as a member of the national education planning process, prepares sector plans for district capacity-building. In addition, they draw up plans for capital development and resource acquisitions that have to be approved by MoES. These

district plans and budgets increasingly contribute to the central MoES planning and budgeting.

The changes in roles and responsibilities at district level have not been matched by changes at the school level where the process of change and adaptation has been slower. For example, for primary schools the district is the highest point of reference and authority, holding control and decision-making powers over primary schools. For their part, schools are supposed to be accountable to the Education Committee with the District Education Officer (DEO) as the technical advisor. Interviews with officials at MoES, however, revealed that, although this is supposed to be the chain of accountability, some schools still refer straight to the ministry.

Participatory Budgeting

Planning and budgeting for the education sector is a consultative process involving different institutions and actors such as various departments within the Ministry of Education itself and a host of others, including MFPED, MoLG, the Office of the President, the district administration/local government council, members of parliament, donors, civil society, private sector, and community organizations through the Sector Working Groups (SWGs) (Ayoki & Obwona, 2003). At the central government level, SWGs are made up of representatives of institutions in the sector, civil society, donors, and the Ministry of Finance. The SWGs continues to be active, and the sector budget framework paper is discussed by SWGs before submission to the MoFPED. At the local government level, this process is supposed to be replicated through the local government budget framework paper process. However, in reality the degree of flexibility has been limited due to the conditional nature of grants to districts and municipalities. Furthermore, the education sector has resisted efforts to increase the flexibility of district funding across sectors in the context of the Fiscal Decentralization Strategy (Hedger, Williamson, Muzoora and Stroh, 2010).

Challenges and Gaps in Participatory Budgeting

While BFPs have served the sector well in guiding broad resource allocation, until recently the links between the annual operational plans and budgets at the central and local governments have been weak. The problems underlying this are different at the central and the local levels. At the centre, while the MTEF on which sector BFPs are based is consistent with the annual budget estimates, there were few demands on central agencies to develop annual operational plans based on the budget. Annual plans presented in Ministerial Policy Statements to parliament are not well linked to the budget. In local governments, while BFPs

were comprehensive, the centre requires that annual work plans be prepared for conditional grants only and not educational budgets. While MoFPED and MoLG guidelines changed in the mid-2000s, sector ministries, including the Ministry of Education and Sports, continue to demand work plans for conditional grants.

Participation at the Central Government Level

The key decision-making body at central government level for education is the MoES Top Management Meeting (TMM). Comprised exclusively of MoES officials, the TMM provides oversight and assurance for the ESIP/ESSP. The Education Sector Consultative Committee (ESCC) provides the main consultative forum on education strategy, policy and financing (Ward, Penny & Read 2006). It meets every two months with the participation of MoES, MFPED, MoPS, MoLG, the main education institutions, development partners, CSOs, teachers' associations and the private sector. The MoES Planning Department provides secretariat functions. The Sector Policy Management Working Group (SPM) is the second level. The third level consists of a series of Technical Working Groups (TWGs) which focus on the education sub-sectors and cross-cutting issues (e.g. financial management, sector policy and management, monitoring and evaluation). TWGs also provide technical inputs to the work of the ESCC. These mechanisms were also the basis of donor coordination through the Education Funding Agencies Group (EFAG) as outlined below.

Participation at the District and Lower Government Levels

The district structures, through the education sectoral committees and budgeting cycle, provide avenues for participation in educational budgeting and planning at the local level. The technical planning committees and the education sectoral committees of district councils form the institutions at the local level through which citizens and CSOs participate in educational planning and budgeting processes.

SMCs/BOGs

The school board of governors and/or management committees are statutory bodies and form yet another window for participation in education. Appointed by the Minister or District Education Officer, they give the overall direction to the operation of the school, ensure that schools have development plans, approve and manage school budgets, monitor school finances, and ensure transparency, especially in the use of UPE grants. Head teachers of primary schools report to the District Education Officers, but also work closely with the school management committees in running UPE primary schools. They are accountable for all money disbursed to schools and for school property. Head teachers of secondary schools report to both MoES and the local governments, and work with BOGs for direction.

PTAs

Below the school management committees are Parent Teacher Associations (PTAs). Though not mandated by law, it is through these associations that parents and teachers are supposed to engage and interact at the institutional level. It is argued that PTAs and the School Management Committee (SMC/BOG) can play a key role in encouraging parental involvement in schools. However, it is also argued that, by the same measure, they can act as a deterrent to parental involvement, as most teachers are keen to engage with parents but are wary of encouraging them to monitor teaching and learning as this gives parents too much power over them (Marphatia, Edge, Legault, & Archer, 2010).

Participation at the School level

Parents play a crucial role in nurturing their children's educational aspirations. They provide financial support, facilitate attendance and encourage achievement. For teachers, parents can serve as educational allies by assisting them in developing pupils' full academic potential and monitoring teaching quality and strategies. Parents not only play an important role in building relationships between schools and communities but also, in the current policy context of decentralization, serve as decision-makers.

Overall, however, participation assumes that power in decision-making is equally distributed with respect to different categories of interest – e.g. gender, religion, ethnic group, and class. Towards this end, there are three central questions relating to participation and decision-making in schools that must be asked. First, what is the decision-making process within PTAs and SMC/BOGs? Second, are leaders accountable? If so, to whom and how often? Third, how are the views of different categories of participants reflected in the decision-making process? These questions are intended to identify both the locus of decision-making power and the extent to which decision-making structures at the school level represent different categories of interests within schools. While the literature on participation suggests a strong correlation between parent participation and educational outcomes, the reality is that in most schools, especially in rural and poor areas, parent participation varies and is influenced by social and economic factors such as age, gender, level of education, and status in the community.

In spite of the visibility of participation in the Education Act and subsequent pleas from government for parents to participate more actively in education, the policy dialogue around parental responsibilities fails to include parent representatives in the discussion. As a result, expectations often extend beyond what can be reasonably expected of parents, or are limited to providing financial and in-kind

contributions, neither of which promotes an active role for parents in decision-making and education governance. It is also true that even in cases where parents are given more room within the school setting to participate, they opt not to be aware of their ability to influence decision-making.

Challenges and Opportunities

Enhancing participation in education can positively affect public expenditure governance practices connected to other principles. Increased participation, for example, can lead to better accountability, a more broadly shared strategic vision, and more effective use of funds. However, the rates and nature of participation can also be negatively affected by a range of institutional actors and policy related factors. An analysis of the interview and focus group data revealed a number of such factors impeding meaningful and equitable participation across the four districts.

1. Lack of timely and open communication (vertical and horizontal), in the form of effective engagement and sharing of clear, accurate and relevant information related to budgets, budget transfers, etc.
2. Lack of transparency, in the form of clear and agreed-upon information and feedback channels and processes.
3. Lack of coordinated action among the key players in education at different levels, in the form of cooperative collaboration towards mutually agreed-upon and mutually beneficial outcomes.
4. Lack of inclusiveness, in the form of recognizing, understanding and involving all levels of stakeholders throughout the process.
5. At the district level, participation processes and outcomes in educational financing pose potential areas of conflict as well as opportunities for change.
6. At the school level, parent participation is uneven and affected by differences in interests and socio-economic characteristics.
7. The PTA and SMC structures can tend to reflect power dynamics within schools and communities that can disempower or disenfranchise individuals and groups.

For participation to have an impact on public expenditure governance in education, participation spaces must be created and institutionalized at all levels of the budget and financing process. Where these structures exist, as is the case of SMCs and PTAs at the school levels, improvements must be made to ensure that a) they are representative, b) individuals are provided with the organizational

and technical capacity to participate, and c) information flows among the different levels of government in relation to budgets, expenditure and accountability processes are timely, harmonized and streamlined.

Equity

Equity in education has two dimensions: fairness and inclusion. The key indicator of fairness is ensuring that the education system is structured in such a way as to ensure that every child irrespective of their personal, social and economic circumstances, can achieve their educational potential. Inclusion means ensuring a basic minimum standard of education for all and providing resources and facilities uniformly to all children. These two dimensions of equity are closely intertwined. For example, tackling school failure helps to overcome the effects of social deprivation which often causes school failure. Therefore, equity in governance is a key ingredient in policy measures designed to distribute educational opportunities.

The interest in education equity, both as a goal and a basis for socio-economic development, is not new. However, it was given new significance when in the mid-1990s President Museveni and the NRM government made it the centrepiece of the NRM's agenda to redirect the provision and delivery of education in Uganda. In 1995, President Museveni noted that *"the country cannot afford to continue with the current education system through which an island of educated people is produced, but surrounded by a sea of ignorant Ugandans. The business of government is usually conducted in writing while the majority of people are illiterates."* President Museveni's statement reflected both national and popular expectations about education.

The government's interest in equalizing education was supported by reports that drew attention to the positive effect of education on a wide range of social indicators which reinforced the salience of education to development (UNICEF, 1994; World Bank, 1993a; World Bank, 1993b; MoES, 1994). Another push factor for the NRM government's interest in equalizing education was figures that showed that school-age children out of school outnumbered those in school (MoES, 1994). Furthermore, literacy figures in 1994 stood at 44% for women and 54% for men. According to the same report, the low level of literacy, especially among women, had important implications for women's vulnerability and equity, especially in a country where only 5% of women reached the post-primary school level. This report further indicated that even in worst case scenarios involving HIV/AIDS, with an annual population growth of 2.5%, the population was expected to double to

35 million in 28 years, with approximately half of that population under 15 years of age (UNICEF, 1994). These social realities were the basis for the government's "big bang" approach to education reform in Uganda that accompanied the introduction of UPE in 1997.

UPE and Equity

The introduction of UPE in 1997 aimed both at providing equal educational opportunities for all Ugandans and promoting equity in order to "produce citizens who are capable of carrying Uganda through a period of successful growth and sustained development" (Museveni, 1996). The objectives of UPE were clear: increased enrolment; an increase in the participation of females, members of disadvantaged groups, and children with special educational needs; and wider distribution of educational facilities. For example, two of the four children per family to be supported under UPE had to be girls and children with disabilities were given priority in assisting them to attend school.

Even though the concepts of "equality of access" and "equity" as articulated in the ESIP were overly broad, vague, and subject to conflicting interpretations by different stakeholders involved in the financing and administration of education, strong political commitment to UPE and substantial financial support to the policy initiative resulted in unprecedented high enrolments. To ensure success of the programme, the Government instituted complementary financing measures. Financing of the education sector as a whole increased significantly, from 2.1% GDP in 1995 to 4.8% of GDP in 2000. The share of the education sector in the national budget increased from 13.7% in 1990 to 24.7% in 1998.

Since 1997, approximately sixty-five (65%) of the education budget has goes to primary education. In 1997/98, total expenditures at primary level were Ushs115.54 billion but by 2001/02 they had reached Ushs243.95 billion and to Ushs337.13 billion in 2007/08. Since 2008/09, the expenditure on primary education continued to increase sharply to keep up with demand in the wake of the government's position mandating school attendance for all children of school-going age with a penalty for parents who did not adhere to this policy. The level of government expenditure on education can also be explained by the fact that high enrolments necessitated a huge teacher recruitment and training drive.

Some Wins for Equity in Education

With the introduction of UPE in 1997, enrolment leapt from 2.5 to 6 million; net enrolment rose from 62% to 86%; the ratio of boys to girls narrowed dramatically in both primary and secondary schools, and annual expenditure on education increased by 9%. Moreover, comparing 1992 and 2005, results show a significant

increase in enrolment of the poor (Essama-Nssah, Leite, and Simler, 2008). At the bottom quintile, enrolment increased by more than 28 percentage points (from 50% in 1992 to 79% in 2005). However, the gap between the bottom and the top quintile does not seem to have narrowed. The gap between boys and girls that was evident in 1992 disappeared in 2005, with the gap in the gross enrolment rate for girls (23.5%) somewhat higher than that for boys (20.4%).

The achievement gap between boys and girls narrowed as well. In 2001 the primary school completion rate was 71% for boys and 63% for girls. The two groups almost achieved parity in 2008, when the completion rate was 51% for boys and 49% for girls. For 2010 the gap is estimated at 6 percentage points. The convergence in achievement by boys and girls is also evident in the success rate in the Primary School Leaving Examination (PLE) over the past decade. In 2000, 90% of male candidates and only 63% of female candidates passed the PLE examination. In 2010, 92% of boys and 90% of girls who took the exam passed it.

Uganda's success in the implementation of UPE is well documented. The African EFA development index compiled by UNESCO places Uganda in 10th position out of 28 countries; indeed, primary enrolment is 128%, gender parity has been reached, and adult and youth literacy rates are above regional averages (UNESCO 2012).

While the government's stated priorities of access, equity and quality remain constant, the achievements made in access and gender parity masked inequalities that have undermined the success of education reforms. Persistent inequalities relate to differences in education outcomes across gender, social and regional lines that reflect the concerns expressed by different stakeholders at the time UPE was introduced in 1997. Popular perceptions were that first, far from redressing inequality, UPE would likely create further inequalities by destroying the quality of education; and second, that the UPE policy, so resonant of centrally planned educational developments of the 1960s and 1970s, would stifle popular participation in the governance of education because it was at odds with the emphasis on popular participation and control of services embodied in the NRM government's broad political objectives (Muwanga, 2000).

The above concerns expressed by different stakeholders in 1997 seem to have been validated by inequity in achievement along the social and rural-urban divides, which, despite the high enrolment rates, persist. The system is still marked by high primary dropout and repetition, high pupil to teacher ratios, and glaring rural-urban differences in the quality of infrastructure, teaching, and learning materials that are detrimental to teaching, learning and achievement. Thus, despite the political commitment to equity, persistent inequities in achievement

among primary and secondary school children has shifted the debate away from inclusion as a dimension of equity to fairness, raising questions about the sources of inequality and the measures needed to address them.

Dimensions of Persistent Inequity

The *World Development Report 2006* argues for the pursuit of equity on both intrinsic and instrumental grounds. It defines equity in terms of a level playing field on which individuals have equal opportunity to freely pursue chosen life plans and are spared from extreme deprivation in outcomes. A narrow interpretation of equity within the context of education would assume that if all children have access to the opportunity to enrol in school, issues of equity are taken care of. This interpretation, however, conceals differences in educational quality, resource inputs, and measurable outcomes, particularly as these vary by gender, socio-economic status and regional location.

Gender

The 2010–2015 five-year National Development Plan notes that the largest proportion of out-of-school children are girls. Girls are also more likely than boys to drop out of school or repeat grades, hence their progression along the education pipeline to higher levels is hampered by inclusive policies that are not necessarily fair.

Socio-economic status

Socio-economic status, or social class, as a key determinant of educational opportunity was one of the issues that UPE was supposed to address. However, the evidence suggests that class is alive and well and a key determinant of educational access and privilege.

At primary and secondary levels as enrolments have increased, the quality of education has declined. Consequently, higher-income parents voted with their feet and left the system to ensure a better education for their children.

....the more moneyed middle class Ugandans have pulled out of the state system and sent their children to private school to ensure they receive a decent education. The result is that at competitive exams for entry into tertiary level, and for the prized government scholarships for medicine and other core subjects, they sweep all before them. The bright poor child who was lucky enough to get to school in the past, at least had a passport for life - if they worked hard enough and passed their exams, they could go to university for free (The Observer, 16 Jan 2009).

This observation about persistent inequality is supported by Kasozi (2009), whose research found that that social class still determines access to Makerere University. In the case of Uganda, the link established between income and access to higher education rests on the exorbitant university fees. As a result, even in the context of UPE, poorer children find themselves in lower quality schools and with limited access to tertiary education.

Regional Imbalances

Regional imbalances in enrolment levels of educational achievement reflect levels of poverty across different regions. For example, the Eastern region has the highest number of pupils attending primary school (93%) and the northern region has the lowest (82%),¹⁰ a difference attributable to the poverty and protracted war in the northern region. An article in *The Observer* newspaper in 2013 noted that regional imbalances are acutely reflected in the Uganda National Examinations Board (UNEB) PLE results. The analysis of the 2013 UPE results reveal that almost 80% of the best candidates in Primary Seven (PLE), Senior Four (UCE) and Senior Six (UACE) examinations were from schools in central and western Uganda. Conversely, most of the failures were from northern and eastern Uganda. The analysis correlated these results with poverty figures that followed the same pattern, with a larger proportion of people living below the poverty line to be found in the latter two regions, according to Uganda Bureau of Statistics. Essentially, school children from central and western Uganda go to relatively better schools, have better facilities, and better teachers.

Attempts to Address Persistent Inequities

The government has implemented a series of interventions at primary, secondary and, most especially, at the higher education level to redress the observed discrepancies in equity. These interventions include affirmative action that grants female students an additional 1.5 points to enter university, a female scholarship initiative at Makerere University, extra points for disabled children entering university, and district quotas. Whereas some of these initiatives have responded to inequities across regions, gender and social groups, structural challenges remain that cannot be addressed through the above interventions.

Kwesiga and Ahikire (2006) note that female affirmative action at public universities in Uganda has mostly benefited girls coming from wealthy backgrounds at the expense of the needy girls from rural areas. Precisely because the scheme is implemented at the university level with limited regard to the student background, it pays limited attention to the process of getting to that point of the education

¹⁰ UBOS, 2002

system. In essence, the scholarship interventions ignore structural differences in learning that may be the result of the type of primary and secondary school attended and socio-economic background.

The scholarship approach to addressing inequity also pays limited attention to contextual challenges students face once they gain admission. Yet it is those challenges that are partly responsible for dropout rates and low completion rates, irrespective of the opportunity given to them to access these institutions. At the end of the day, even if an individual overcomes the challenges he or she has faced, the structural issues underlying inequity persist.

UPE reforms, the abolition of primary school fees, and associated measures sought to expand access to education and to address imbalances in educational opportunities. The government, in recognition of both intrinsic and instrumental value of an equitable education system for development, committed significant resources and forged partnerships to support the UPE initiative. In spite of these efforts, persistent inequalities suggest that the fairness dimension of equity has lagged behind inclusion.

Effectiveness and Efficiency

The principles of effectiveness and efficiency are often considered jointly while analyzing expenditure as it is hard to attain one without attaining the other. Effectiveness in education is usually taken to mean the ability to achieve stated education goals, while efficiency is usually taken to mean obtaining maximum possible outcome with a given level of resources (Ford, et al., 2013). The issues to consider when examining these two areas highlight their interconnectedness. Key issues to consider when assessing effectiveness include a) the thoroughness with which the expenditure objectives and priorities are defined, b) whether government is spending the appropriate amount at each level or type of education, and c) the extent to which all priorities are funded. Relatedly, the issues to examine when assessing efficiency include a) ways that educational outcomes could be increased without raising the current level of resources or funding, and b) how expenditures could be reduced without adversely affecting the current level of educational outcomes (Winkler and Sondergaard, 2008; Allen & Tommasi, 2001; Mandl, Dierx & Ilzkovitz, 2008).

At the institutional level, effectiveness is the degree to which an institution's objectives are achieved. Thus, understanding where and how an institution is more or less effective informs the design of appropriate interventions to improve institutional performance (UNDP, 2011). However, examining the effectiveness of

a school relative to some outcome of interest without examining its expenditure levels related to the outcome makes it difficult to deduce if the school could attain the same level of performance but with fewer resources (Ford, et al, 2013).

Effective PEG in education implies that processes, structures and inputs combine to ensure that expenditure at each governance level meets set targets and goals. If the target, for example, is to construct ten classrooms in a fiscal year, then effective expenditure ensures that the costing of the construction is effectively undertaken, and that scheduling and quality standard targets are set and delivered upon.

Analyzing efficiency and effectiveness is about examining the input-output interactions. The major point of disconnect in most efficiency and effectiveness analyses is born out of the definition of what constitutes the inputs and outcomes (Mandl, Dierx & Ilzkovitz, 2008; Ford, et al. 2013). The governance inputs with regard to public expenditure entail the design of policies, rules and regulations, and the setting of goals and priorities (Bogere & Makaaru, 2014). The Revised Education Sector Strategic Plan (ESSP 2007-2015) stipulates the objectives and targets against which funds are disbursed in the sector. As per the ESSP 2007-2015, the policy thrust of this planning period emphasises making significant and permanent gains in equity, access, quality, relevance and efficiency.

In assessing effectiveness and efficiency in education PEG, three assessment areas are considered: performance, technical and allocative efficiency, and monitoring and supervision. Allocative efficiency is defined as the “capacity to establish priorities within the budget, to distribute resources on the basis of the government's priorities and the programme's effectiveness and to shift resources from the old priorities to the new ones, or from less to more productive activities, in correspondence with the government's objectives” (Allen & Tommasi, 2001, p.20). On the other hand, technical or operational efficiency in the use of budgeted resources refers to the capacity to implement programmes and deliver services at the lowest cost (Allen & Tommasi, 2001).

Assessing Effectiveness and Efficiency in Uganda

Determining the effectiveness and efficiency of Uganda's education system requires establishing how relevant, equitable, and quality centred the system is. Assessing efficient and effective governance of public expenditure in the sector requires an understanding of the processes and relations that influence the definition of the inputs, and the structures and relations that influence the processes involved in the management of public monies.

As the planning period of the current ESSP draws to an end, the sector has registered significant gains in access to education, though significant deficiencies

in the goals and targets in education quality and relevance remain. The recent curriculum reforms are born out of recognition of these shortcomings, especially with regard to quality and relevance of the graduates of the system (National Curriculum Development Centre, 2012).

Under the decentralized process, policy and priority-setting is mostly the prerogative of central government with some input from the local governments. The planning and budgeting processes at both the local government and school levels are largely characterized by conditionality epitomized by Indicative Planning Figures. The budget/MTEF ceilings from MoFPED also represent a degree of conditionality at central government level. The downside of this conditionality at the various levels of government is the persistence of “un-funded” priorities that have dogged the sector’s budgetary allocation over the years. The local government and school levels are perhaps the most affected by this issue. A definitive illustration of mismatched priorities, observed at all local governments and schools visited, involved schools receiving text books that were scarcely relevant to the delivery of the curriculum. For example, a large number of Swahili text books were received in primary schools, even though most of the schools visited did not have Swahili teachers.

At all levels of governance, resource availability rather than effective planning defines the priorities of the day, which further explains the downside of the grant conditionality. While a limited resource envelope was cited as a major challenge to effective expenditure in the sector, PEG assessment in the sector considers the prioritization and subsequent allocation of the available resources, however meagre they are. The allocation of locally generated revenue to various departments in all visited local governments was mostly done to make up for limited funding from central government rather than in accordance with the priorities of the sector.

The sector has long abandoned the use of unit costs in the planning and budgeting for capitation grants, and the rapid increase in demand for primary and secondary education has not been met with the expected adjustment in financing levels. The current unit cost of educating a primary child in a public school is hardly known. Further, the grant amounts expected were not received in the secondary schools visited. Where UGX 41,000 was expected per student, on average UGX 38,000 was received with no clear explanation for the reduction.

The distribution of funds also has to be timely if it is to be regarded effective. However, delays seem to be the norm in the transfer of funds in the sector. The average time taken for schools to receive funds ranges from less than two weeks after the start of term one, to one or more months after the start of term two, and even to more than two months into term three (MoFPED, 2011). This situation has

not improved much despite reforms to channel school funds directly into schools' accounts since fiscal year 2012/13, and to disburse the money on a term basis rather than financial year quarters. All of the visited schools reported regularly receiving first, second and third term funds in late February, August/September and November respectively. The unintended consequence of the untimeliness has been acquisition of debt by head teachers on behalf of the schools to ensure the schools remain operational as per the MoES prescribed term lengths. This, however, presents opportunities for resource misuse as the items offered to schools on credit are often over-priced due to the delays associated with their repayment. None of the visited schools had pre-qualified suppliers, so credit was typically obtained from shop owners that are friends or relatives of the headteachers. Thus, the utilization of the untimely and insufficient funds is often both ineffective and inefficient.

Further, owing to the insufficient and untimely nature of the capitation grants, all schools admitted to charging PTA fees to supplement their grants. Many of the charges were agreed upon and set during annual general meetings but without input from the district education offices and chief administrative offices. The PTA contributions were a common characteristic in all schools visited, both primary and secondary, and their allocation was largely based on addressing school priorities left unfunded due to inadequate capitation grants.

Summary

The purpose of this section was two-fold: to present a framework for assessing public expenditure governance in the education sector, and to illustrate the use of that framework to assess PEG in the Ugandan education sector today. Unlike tools for assessing public financial management, which tend to focus quite specifically on fund management, PEG assessment focuses on inputs, processes and outcomes associated with the governance of public expenditure.

As will be discussed in more detail in the Conclusions and Recommendations section, the picture of PEG in education that comes into focus through the assessment conveys a system that is lurching in the right direction but remains far from perfect. There are elements of the strategic vision, participation, and equity assessment areas that are commendable; but the process areas of accountability and transparency continue to be major stumbling blocks along the path to achieving effective and efficient outcomes in governance of public expenditure in education.

SECTION FOUR: CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Using the Public Expenditure Governance (PEG) conceptual framework, the study focused on the roles of actors, the distribution of power among them at different levels, and how these impact public expenditure governance interactions. The overall objective of this research was to examine the links between public spending, governance, and outcomes in education.

The PEG assessment framework, defined in terms of inputs, processes and outcomes, was used to examine the laws and policies in education. Participation and strategic vision are the key assessment principles associated with the input side of PEG. Processes involve the elements of delivering education: legislation, implementation, auditing, and planning and budgeting. The assessment of process focused on accountability and transparency, both of which are essential if processes are to lead to the desired outcomes. Finally, to examine outcomes, the PEG assessment focused on three attributes: equity, efficiency and effectiveness.

Among the key findings connected to governance inputs were the existence of a robust set of legal instruments and laws governing relationships among different actors within the education sector. These included the Education Act and the 1995 Constitution of Uganda. The study also revealed that while all the structures of decentralization are in place, the functionality of these structures at the district, lower local governments, and school levels is still work in progress.

Furthermore, in the management of finances, certain roles have not been fully decentralized or have been recentralized. For example, although recruitment of primary teachers was left to the local governments, the management of the payroll is still a centralized function. As such, there are concerns from district officials about how to hold teachers accountable since they have no authority over the payment systems. In fact, district officials interviewed complained about the non-existent authority line between the district and secondary schools, which directly report to the centre.

Other important findings that have a direct bearing on outcomes and future interventions relate to bureaucratic inefficiencies characterized by significant human resource constraints at the district level; poor record-keeping, particularly on financial information; delays in the remittance of funds from government to

schools; low levels of socio-economic development manifest in the inability of parents to provide additional learning inputs (books, uniform, meals) and support for their children; low levels of spending on learning and teaching support materials; inadequate levels of learning teacher absenteeism; and inadequate teaching materials. The study also found that information asymmetry between central government and district, and between the district and schools allows space for leakages, especially when schools are not informed about amounts they were supposed to receive.

All of the above findings are indicative of the discrepancies between financial and governance inputs, their impact on governance processes and ultimately on governance outcomes. This, in part, explains how increases in public spending on primary education and UPE initiative over time have not translated into sustained improvements in the quality of education.

The findings of this PEG study highlight the paradox of increased resources and financing in education and little or no change in terms of educational outcomes. The findings, which have important implications for enhancing the effectiveness of public expenditure on education, also starkly reveal that simply increasing public spending on education is unlikely to lead to better outcomes unless governance process principles of accountability and transparency are taken into consideration. These findings point to a range of recommendations and policy options for future interventions that would improve education outcomes.

Recommendations

The following recommendations flow from the findings and conclusions of this study of public expenditure governance in education. The recommendations at central, district and school level are organized around the PEG framework of analysis of inputs, processes and outcomes. Within this framework, particular consideration for future interventions at different levels is given to the key governance principles of participation, accountability, and transparency. Each recommendation also includes recommended implementing bodies (central government, local governments, schools). Note that, in many cases, recommendations need to be implemented at multiple levels, an indication of the vertical integration required for sound public expenditure governance.

Governance Inputs – Participation

- Create timely, open, vertical and horizontal communication channels for effective engagement and sharing of clear, accurate and relevant information on budgets and budget transfers. (Central government, local government, schools)
- Institute regular parent/student satisfaction surveys to capture the views of students and parents. (Schools)
- Make mandatory the sharing of comprehensive annual reports by districts and schools on the resourcing and performance of the education with all key stakeholders. (Local government, schools)
- Revise the formula and process of UPE capitation grants to make them more flexible and participatory, encouraging greater involvement by schools. (Central government)

Governance Process – Transparency and Accountability

- Develop clear, transparent performance indicators based on learning outcomes, and incorporate them in the process of determining resource allocations. (Central government, local government, schools)
- Empower head teachers, teachers, parents and local communities to take greater management of schools. (Central government, local government, schools)
- Institutionalize periodic tracking of public expenditure to reveal governance blockages. (Central government)
- Establish clearer performance targets and improved reporting with regular auditing of the accounts at district level. (Central government, local government)
- Institutionalize a system of rewards and sanctions to improve the utilization of resources. (Central government, local government, schools)
- Strengthen and support School Management Committees to undertake more robust oversight of resource allocation. (Local government, schools)
- Strengthen the Education Standards Agency to conduct school inspections on a regular basis and publicize the results. (Central government)

Governance Outcomes - Efficiency and Effectiveness

- Improve the efficiency and effectiveness of public expenditure through incentives and accountability measures. (Central government, local government, schools)
- Develop and implement an appropriate incentive framework based on a system of both rewards and sanctions that ensures that education managers at all levels of the education system, including head teachers, District Education Officers, Chairs of SMCs and teachers themselves, are accountable for the quality of education provided. (Central government, local government, schools)
- Sensitize and train head teachers in financial management and collaborative leadership to improve the functioning of PTAs. (Central government, local government, schools)

Governance Outcomes - Equity

Education inequalities based in gender, socio-economic and regional differences are evident in persistent high repetition and drop-out rates, low pass rates, and sub-standard scores. Addressing these inequities is essential to good governance of public expenditures in education.

- Introduce equalization grants so that the level of funding increases relative to the level of concentrated student and regional poverty. (Central government)
- Deploy teachers strategically to address regional disparities in educational resources. (Central government)
- Conduct a diagnostic study of local technical, administrative, financial, and political factors contributing to persistent inequities in the quality of education, and use the results to develop a strategic plan for addressing inequities. (Central government)
- Counter educational disparities through affirmative action and/or redistributive financing initiatives such as targeting grants for teaching materials to schools in hard-to-reach areas or with large numbers of disadvantaged students. (Central government, local government)
- Introduce more stringent transparency and accountability measures in resource mobilization and allocation to tackle leakages and corruption at the district and school levels. (Central government, local government, schools)

References

- Ablo, E., & Reinikka, R. (1998). Do Budgets Really Matter? Evidence from Public Spending on Education and Health in Uganda (pp. Paper No. 1926): World Bank Policy Research
- Allen, R., & Tommasi, D. (2001). Managing Public Expenditure: A Reference Book for Transition Countries.
- Anderson, J. A. (2005). Accountability in Education *Education Policy Series: International Institute of Education Planning Commission of inquiry Report.*
- Ayoki, M., & Obwona, M. (2003). Public Expenditure Management Effectiveness in Uganda's Education System (Vol. Working Paper 09): IPRA.
- Bogere, G. and Makaaru, A. J. (2014). Assessing Public Expenditure Governance: A Conceptual and Analytical Framework, 14th Annual South African Association of Public Administration and Management Conference, March 26 – 28, 2014, Mokopane (Limpopo Province) South Africa.
- Bray, M. (1996). Counting the Full Cost: Parental and Community Financing of Education in East Asia. Washington: The World Bank.
- Crouch, L., & Winkler, D. (2008). Governance, Management, and Financing of Education for All: Basic Frameworks and Case Studies. Background Paper for the Education for All Global Monitoring Report 2009. Overcoming Inequality: Why Governance Matters: RTI.
- Dassing, H., Moleki, L., & Weldeman, M. (2011). Mapping Transparency, Accountability, and Integrity in Primary Education in South Africa: Transparency International.
- Eilor, J. (2004). Education and the sector-wide approach in Uganda: UNESCO: International Institute for International Planning.
- Elmore, R. J. (1990). Introduction In Restructuring Schools: The Next Generation of Educational Reform. In R. E. a. Associates (Ed.), (pp. 125-151.). San Francisco: Jossey Bass.
- Essama-Nssah, B., Leite, P. G., & Simler, K. R. (2008). Achieving Universal Primary and Secondary Education in Uganda Access and Equity Considerations: World Bank, Poverty Reduction and Equity Group, Washington, DC.

- Franks, D. (2011). *Social Impact Assessment of Resource Projects*: University of Queensland: Center for Social Responsibility in Mining.
- Graham-Brown, S. (1991). *Education in the Developing World: Conflict and Crisis*. U.K: Longman Group.
- Graham, J., Bruce, A., & Plumptre, T. (2003). *Principles for Good Governance in the 21st Century*: Institute on Governance.
- Guloba, M., Nyende, M., Wokadala, J., & Barungi, M. (2011). *Public Spending In the Education Sector in Uganda: Evidence from Program Budgeting Analysis*. *Research Series 110*: Economic Policy Research Centre.
- Hedger, E., Williamson, T., Muzoora, T., & Stroh, J. (2010). *Sector Budget Support in Practice: Education Sector in Uganda*. London: Overseas Development Institute.
- Hubbard, P. (2007). *Putting the Power of Transparency in Context: Information's Role in Reducing Corruption in Uganda's Education Sector Working Paper Number 136*.: Center for Global Development.
- Kasozi, A. B. K. (2009). *Access and equity to higher education in Uganda: Whose children attend university and are paid for by the state?* : African Higher Education Research Online.
- Kirst, M. W. (1990). *Accountability: Implications for State and Local Policymakers* Washington, DC: Information Services, Office of Educational Research and Improvement, U.S. Department of Education.
- Kwesiga, J. C., & Ahikire, J. (2006). 'On Student Access and Equity in a Reforming University: Makerere in the 1990s and beyond'. *Journal of Higher Education in Africa*(4.2), 1-46.
- Lauglo, J., Mclean, M., & M. Bray, e. (1985). *The Control of Education: International Perspectives on the Centralization-Decentralization Debate*. London: Heinemann.
- Lokeris, P. *Comment on 2008 PLE Results: The Observer*.
- Lower Secondary Curriculum Situational Analysis*. (2012): National Curriculum Development Centre, Lower Secondary Curriculum Assessment and Examination Reform programme.
- Mandl, U., Dierx, A., & Ilzkovitz, F. (2008). *The Effectiveness and Efficiency of Public Spending* *Economic Papers, No. 301*. : European Commission.

- Marphatia, Akanksha, Legault, E., Edge, K., & Archer, D. (2010). The role of teachers in improving learning in Burundi, Malawi, Senegal and Uganda: great expectations, little support. In *The role of teachers in improving learning in Burundi, Malawi, Senegal and Uganda*. London: ActionAid/Institute of Education.
- MOES. (1994). Final Report on Financial Survey on Government Aided Primary Schools for 1992-1993. Kampala: Ministry of Education and Sports, Education Planning Unit.
- MoFPED. (2011). Core Spending Constraints in Uganda's Higher and Lower Local Governments: Releases and receipt of resources by the End-user. Uganda: Ministry of Finance, Planning and Economic Development.
- Mugabi, E. Uganda's Decentralization Policy, Legal Framework, Local Government Structure, and Service Delivery. Florence, Italy: Regional Assembly of Tuscany
- United Nations Department of Economic and Social Affairs (UNDESA).
- Museveni, Y. (1996). Address to the Nation on UPE. Kampala: President's Office.
- Muwanga, N. (2000). *The Politics of Primary Education in Uganda: Parent Participation and National Reforms*. (Ph.D), University of Toronto.
- Naidoo, J. P. (2005). Education Decentralization and School Governance in South Africa: From Policy to Practice: UNESCO.
- Namukasa, I., & Buye, R. (2007). Decentralization and Education in Uganda (Vol. 36): Canadian and International Education /Education canadienne et internationale.
- ParliamentaryCentre. (2010). The Budgetary Process in Africa: A Comparative Study of Seven Countries.
- Perie, M., Park, P., & Klau, K. (2007). Key Elements for Education Accountability Models. Washington, D.C: Council of Chief State School Officials.
- Public Expenditure and Financial Accountability - PEFA "LITE": Appraisal of the Financial Management Performance on Uganda. (2008): Office of the Auditor General.
- Reimers, F. (1991). The Impact of Political Stabilization and Adjustment on Education in Latin America. *Comparative Education Review*, 35(2), 319-353.
- Reinikka, R., & Svensson, J. (2004). Local Capture: Evidence from a Central Government Transfer Program in Uganda. *Quarterly Journal of Economics*, 119(2), 679-706.

- Siddiq, S., Masud, T.I., Nishtar, S., Peters, D.H., Sabri, B., Bile, K.M., & Mohamed, S.J. (2009). Framework for assessing governance of the health system in developing countries: gateway to good governance. *Health Policy* 90:13-25.
- UNDP. (2011). *Towards Human Resilience: Sustaining MDG Progress in an Age of Economic Uncertainty*.
- UNESCO. (2012). *Education for All: Uganda EFA Profile*. Dakar: Regional Bureau for Education in Africa.
- UNICEF. (1994). *Equity and Vulnerability: A situation Analysis of Women, Adolescents and Children In Uganda: The Government of Uganda / Uganda National Council for Children*.
- Ward, M., Penny, A., & Read, T. (2006). *Education Reform in Uganda - 1997 to 2004. Reflections on Policy, Partnership, Strategy and Implementation Educational Papers: Department for International Development*.
- Williams, J. H. (1993). *School Community Relations in the Periphery*. In *Reaching Periphery Groups: Country, Language and Teachers in the Context of Development*. In W. K. Cummings (Ed.). Buffalo: State University of New York Press.
- Winkler, D., & Sondergaard, L. (2008). *Uganda: The Efficiency of Public Education in Uganda*. Washington, DC: World Bank.
- WorldBank. (1993a). *Uganda: Growing out of Poverty*. Washington: World Bank.
- WorldBank. (1993b). *Uganda: Social Sectors*. Washington: The World Bank.
- WorldBank, & IMF. (2003). *Actions to Strengthen Tracking of Poverty-Reducing Public Spending in Heavily Indebted Poor Countries*.

Publications in this Series

Tumushabe, G.W., Bainomugisha, A. and Muhwezi, W. W., *Towards Strategic Engagement: Government NGO Relations and the Quest for NGO Law Reform in Uganda*, Kampala, ACODE Policy Research Series, No. 1, 2000.

Kameri-Mbote, P., *The Operation Environment and Constraints for NGOs in Kenya: Strategies for Good Policy and Practice*, Kampala, ACODE Policy Research Series, No. 2, 2000.

Tumushabe, G. W., *The Precautionary Principle, Biotechnology and Environmental Litigation: Complexities in Litigating New and Emerging Environmental Problems*, Kampala, ACODE Policy Research Series, No.3, 2001.

Tumushabe, G. W., Mwebaza, R. and Naluwairo, R., *Sustainably Utilizing our National Heritage: Legal Implications of the Proposed Degazettement of Butamira Forest Reserve*, Kampala, ACODE Policy Research Series, No.4, 2001.

Tumushabe, G. W., Bainomugisha, A., Makumbi, I., Mwebaza, R., Manyindo, J., and Mwenda, A., *Sustainable Development Beyond Rio + 10- Consolidating Environmental Democracy in Uganda Through Access to Justice, Information and Participation*, Kampala, ACODE Policy Research Series, No. 5, 2003.

Mugenyi, O., and Naluwairo, R., *Uganda's Access to the European Union Agricultural Market: Challenges and Opportunities*, Kampala, ACODE Policy Research Series, No. 6, 2003.

Mugenyi, O., and Nuwamanya, D., *Democratizing EPA Negotiations: Challenges for Enhancing the Role of Non State Actors*, Kampala, ACODE Policy Research Series, No.7, 2003.

Kameri-Mbote, P., *Towards a Liability and Redress System under the Cartagena Protocol on Biosafety: A Review of the Kenya National Legal System*, Kampala, ACODE Policy Research Series, No. 8, 2004.

Kabudi, P. J., *Liability and Redress for Damage Caused by the Trans boundary Movement of Living Modified Organisms (LMOs) under the Cartagena Protocol on Bio-safety: A Review of Tanzania Legal System*, Kampala, ACODE Policy Research Series, No. 9, 2004.

- Tumushabe, G. W., and Bainomugisha, A., *Constitutional Reforms and Environmental Legislative Representation in Uganda: A Case Study of Butamira Forest Reserves in Uganda*, Kampala, ACODE Policy Research Series, No. 10, 2004.
- Musiime, E., Keizire, B., and Muwanga, M., *Organic Agriculture in Uganda: The Need for a Coherent Policy Framework*, Kampala, ACODE Policy Research Series, No. 11, 2005.
- Tumushabe, G.W., *The Theoretical and Legal Foundations of Community- Based Property Rights in East Africa*, Kampala, ACODE Policy Research Series, No.12, 2005.
- Bainomugisha, A., and Mushemeza, E. D., *Deepening Democracy and Enhancing Sustainable Livelihoods in Uganda: An Independent Review of the Performance of Special Interest Groups in Parliament*, Kampala, ACODE Policy Research Series, No. 13, 2006.
- Mugenyi, O., and Zeija, F., *The East African Customs Union Protocol: An Audit of the Stakeholders' Participation in the Negotiation Process*, Kampala, ACODE Policy Research Series, No.14, 2006.
- Naluwairo, R., *From Concept to Action: The Protection and Promotion of Farmers' Rights in East Africa*, Kampala, ACODE Policy Research Series, No.15, 2006.
- Banomugisha, A., *Political Parties, Political Change and Environmental Governance in Uganda: A Review of Political Parties Manifestos*, Kampala, ACODE Policy Research Series, No.16, 2006.
- Tumushabe, G. W., and Musiime, E., *Living on the Margins of Life: The Plight of the Batwa Communities of South Western Uganda*, Kampala, ACODE Policy Research Series, No.17, 2006.
- Naluwairo, R., and Tabaro, E., *Promoting Food Security and Sustainable Agriculture through Facilitated Access to Plant Genetic Resources for Food and Agriculture: Understanding the Multilateral System of Access and Benefit Sharing*, Kampala, ACODE Policy Research Series, No.18, 2006.
- Bainomugisha, A., and Mushemeza, E. D., *Monitoring Legislative Representation: Environmental Issues in the 7th Parliament of Uganda*, Kampala, ACODE Policy Research Series, No. 19, 2006.

- Bainomugisha, A., Kivengyere, H., and Tusasirwe, B., *Escaping the Oil Curse and Making Poverty History: A Review of the Oil and Gas Policy and Legal Framework for Uganda*, Kampala, ACODE Policy Re-search Series, No. 20, 2006.
- Keizire, B. B., and Mugenyi, O., *Mainstreaming Environment and Natural Resources Issues in selected Government Sectors: Status, Considerations and Recommendations*, Kampala, ACODE Policy Research Series, No. 21, 2006.
- Keizire, B. B., and Muhwezi, W. W., *The Paradox of Poverty amidst Plenty in the Fish Product Chain in Uganda: The Case of Lake George*, Kampala, ACODE Policy Research Series, No. 22, 2006.
- Bainomugisha, A., Okello, J., and Ngoya, J. B., *The Tragedy of Natural Resources Dependent Pastoral Communities: A Case of Teso-Karamoja Border Land Conflict between Katakwi and Moroto Districts*, Kampala, ACODE Policy Research Series, No.23, 2007.
- Nkabahona, A., Kandole, A., and Banura, C., *Land Scarcity, Ethnic Marginalisation and Conflict in Uganda: The Case of Kasese District*, Kampala, ACODE Policy Research Series, No. 24, 2007.
- Kivengyere, H., and Kandole, A., *Land, Ethnicity and Politics in Kibaale District, Kampala*, ACODE Policy Research Series, No.25, 2007.
- Muhumuza, F., Kutegeka, S., and Wolimbwa, A., *Wealth Distribution, Poverty and Timber Governance in Uganda: A Case Study of Budongo Forest Reserve*, Kampala, ACODE Policy Research Series, No. 26, 2007.
- Tumushabe, G. W., *The Anatomy of Public Administration Expenditure in Uganda: The Cost of the Executive and its Implications for Poverty Eradication and Governance*, Kampala, ACODE Policy Research Series, No. 27, 2009.
- Tumushabe, G. W., and Gariyo, Z., *Ugandan Taxpayers' Burden: The Financial and Governance Costs of a Bloated Legislature*, Kampala, ACODE Policy Research Series, No. 28, 2009.
- Tumushabe, G., Bainomugisha, A., and Mugenyi, O., *Land Tenure, Biodiversity and Post Conflict Transformation in Acholi Sub-Region: Resolving the Property Rights Dilemma*, Kampala, ACODE Policy Research Series No. 29, 2009.
- Muhwezi, W., W., Bainomugisha, A., Ratemo, F., and Wainnier, G., *Crafting an Oil-Revenue Sharing Mechanism for Uganda: A Comparative Analysis*, Kampala, ACODE Policy Research Series No. 30, 2009.

- Tumushabe, G., Mushemeza, E. D., Muyomba-Tamale, L., Lukwago, D., and Ssemakula, E. G., *Monitoring and Assessing the Performance of Local Government Councils in Uganda: Background, Methodology and Score Card*, Kampala, ACODE Policy Research Series, No. 31, 2010.
- Tumushabe, G., Muyomba-Tamale, L., Ssemakula, E. G., and Lukwago, D., *Uganda Local Government Councils Score Card Report 2008/09: A Comparative Analysis of Findings and Recommendations for Action*, Kampala, ACODE Policy Research Series, No. 32, 2010.
- Tucungwirwe, F., Ssemakula, E. G., Muyomba-Tamale, L., Merewoma, L. W., and Kahinda, C., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Kamuli District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 33, 2010.
- Tucungwirwe, F., Ssemakula, E. G., Muyomba-Tamale, L., Merewoma, L. W., and Kahinda, C., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Mbale District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 34, 2010.
- Ssemakula, E. G., Muyomba-Tamale, L., Ekwe-Ocen, B., Ajolu, J., and Ariko, C., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Amuria District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 35, 2010.
- Muyomba-Tamale, L., Owor, A., Kumakech, J., and Rupiny, R. R., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Nebbi District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 36, 2010.
- Muyomba-Tamale, L., and Akena, W., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Amuru District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 37, 2010.
- Muyomba-Tamale, L., Ssemakula, E. G., Ssempala, D., and Segujja, J., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Luwero District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 38, 2010.
- Natamba, E. F., Muyomba-Tamale, L., Ssemakula, E. G., Nimpamy, E., and Asiihire, I., *Local Government Councils Performance and the Quality of Service Delivery in Uganda: Ntungamo District Council Score Card 2008/09*, Kampala, ACODE Policy Research Series, No. 39, 2010.

- Lukwago, D., *Increasing Agricultural Sector Financing: Why It Matters for Uganda's Socio-Economic Transformation*, Kampala, ACODE Policy Research Series No. 40, 2010.
- Naluwairo, R., *Promoting Agriculture Sector Growth and Development: A Comparative Analysis of Uganda's Political Party Manifestos (2011 -2016)*, Kampala, ACODE Policy Research Series, No. 41, 2011.
- Tumushabe, G. W., Muyomba-Tamale, L., and Ssemakula, E. G., *Uganda Local Government Councils Score -Card 2009/10: Political Accountability, Representation and the State of Service Delivery*, Kampala, ACODE Policy Research Series, No. 42, 2011.
- Naluwairo, R., *Investing in Orphan Crops to Improve Food and Livelihood Security of Uganda's Rural Poor: Policy Gaps, Opportunities and Recommendations*, Kampala, ACODE Policy Research Series, No. 43, 2011.
- Mugabe, J. O., *Science, Technology and Innovation in Africa's Regional Integration: From Rhetoric to Practice*, Kampala, ACODE Policy Research Series, No. 44, 2011.
- Muyomba-Tamale, L., Tumushabe, G. W., Amanigaruhanga, I., Bwanika-Semyalo, V., and Jones, E., *Local Government Councils' Performance and public Service Delivery in Uganda: Mukono District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 45, 2011.
- Adoch, C., Emoiti, R., and Illukol-Pol, M., *Local Government Councils' Performance and public Service Delivery in Uganda: Nakapiripirit District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 46, 2011.
- Adoch, C., Ssemakula, E. G., *Killing the Goose that Lays the Golden Egg: An Analysis of Budget Allocations and Revenue from Environment and Natural Resources Sector in Karamoja Region*, Kampala, ACODE Policy Research Series No. 47, 2011.
- Muyomba-Tamale, L., Ssemakula, E. G., Ssempala, D., and Jones, E., *Local Government Councils' Performance and public Service Delivery in Uganda: Mpigi District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 48, 2011.
- Naluwairo, R., *In Quest for an Efficient Agri-Food System: Reflections on Uganda's Major Agri-Food System Policies and Policy Frameworks*, Kampala, ACODE Policy Research Series, No. 49, 2011.

- Muyomba-Tamale, L., Ssemakula, E. G., Musisi, G., Segujja, J., and Asimo, N., *Local Government Councils' Performance and Public Service Delivery in Uganda: Luwero District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 50, 2011.
- Tumushabe, G. W., and Mugabe, J.O., *Governance of Science, Technology and Innovation in the East African Community: Inaugural Biannual Report*, Kampala, ACODE Policy Research Series No. 51, 2012.
- Bainomugisha, A., Asiku, M., and Kajura, R., *Local Government Councils' Performance and Public Service Delivery in Uganda: Buliisa District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 52, 2011.
- Adoch, C., Emoiti, R., Adiaka, R., Ngole. P., *Local Government Councils' Performance and public Service Delivery in Uganda: Moroto District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 53, 2011.
- Mbabazi, J., Massa, D., Rupiny, R. R., Ogamdhogwa, M., *Local Government Councils' Performance and Public Service Delivery in Uganda: Nebbi District Local Government Council Score- Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 54, 2011.
- Ssemakula, E., Ekwe, B., Agute, B., Jones, W. B., *Local Government Councils' Performance and Public Service Delivery in Uganda: Soroti District Local Government Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 55, 2011.
- Natamba, E. F., Muyomba-Tamale, L., Asiimire, I., Nimpamy, E., and Mbabazi, J., *Local Government Councils' Performance and Public Service Delivery in Uganda: Ntungamo District Council Score-Card Report 2009/10*, Kampala, ACODE Policy Research Series, No. 56, 2011.
- Ntambirweki-Karugonjo, B., and Barungi, J., *Agri-Food System Governance and Service Delivery in Uganda: A Case Study of Mukono District*, Kampala, ACODE Policy Research Series, No. 57, 2012.
- Opiyo, N., Bainomugisha, A., and Ntambirweki-Karugonjo, B., *Breaking the Conflict Trap in Uganda: Proposals for Constitutional and Legal Reforms*, Kampala, ACODE Policy Research Series, No. 58, 2013.
- Bogere, G., Tumushabe, G. W., and Ssemakula, E. G., *Governance Aspects in the Water and Roads Sectors: Lessons from Five Districts in Uganda*, Kampala, ACODE Policy Research Paper Series, No.59, 2013.

- Tumushabe, G., Muyomba-Tamale, L., Ssemakula, E. G., and Muhumuza, T., *Uganda Local Government Councils Scorecard 2012/13: The big Service Delivery Divide*, Kampala, ACODE Policy Research Series, No. 60, 2013.
- Barungi, J., *Agri-Food System Governance and Service Delivery in Uganda: A Case Study of Tororo District*, Kampala, ACODE Policy Research Series, No.61, 2013.
- Ngabirano, D., and Karungi, S., *A Comparative Analysis of Laws & Institutional Regimes on Public Expenditure Accountability in East Africa*, Kampala, ACODE Policy Research Series, No.62, 2014.
- Naluwairo, R., and Barungi, J., *Ensuring the Sustainable Availability of Affordable Quality Seeds and Planting Materials in Uganda: A Review of Uganda's Draft National Seed Policy*, Kampala, ACODE Policy Research Series, No.63, 2014.
- Bainomugisha, A., Muyomba-Tamale, L., Muhwezi, W.W., Cunningham, K., Ssemakula, E. G., Bogere, G., Rhoads, R., *Local Government Councils Score-Card Assessment Report 2013/14: A Combination of Gains, Reversals and Reforms*, Kampala, ACODE Policy Research Paper Series No. 64, 2014.
- Tumushabe, G, W., Ngabirano, D., and Kutegeka, S., (2014). *Making Public Procurement Work for Sustainable Forest Use: Excluding Illegal Timber from Uganda's Market*. ACODE Policy Paper Series No. 65, 2014.

ABOUT THE AUTHORS

Jacklyn Makaaru Arinaitwe was a Research Fellow at ACODE. She has worked on both scholarly and public policy research and analysis with the University of Kentucky, the Alabama Policy Institute, the Bluegrass Institute for Public Policy Solutions, and the University of Alabama Center for Health Promotion. Jacklyn holds a PhD from the Martin School of Public Policy and Administration, University of Kentucky, with a concentration in Economic Policy and Development. She also has a Master's Degree in Public Administration and a Bachelor's Degree in Economics from the University of Alabama, Birmingham.

Kiran Cunningham is Professor of Anthropology at Kalamazoo College (USA) and a Research Fellow at ACODE. Her areas of expertise include action research methodologies, local governance, deliberative democracy, gender analysis, conflict analysis and resolution, and transformative learning. She has worked for over two decades with communities and institutions desiring change. Consistent with her action research approach, her research has led to both systems change and scholarly outputs. Her publications include two books and numerous journal articles.

Keith Emmanuel Kisaame is a Development Economist with 5 years of experience in Public Expenditure Reviews, Econometric Applications to policy, social accountability and Health Economics policy research. Keith holds a Master of Arts Degree in Economic Policy and Planning from Makerere University Kampala – Uganda. He currently works as a Research Analyst at Development Initiatives' Africa Hub based in Kampala. He previously worked as a Research Assistant with the Advocates Coalition for Development and Environment (ACODE). He has published in Health care Expenditure, Education policy and public expenditure Uganda's Roads sub-sector as well as gender economics in South Sudan.

Suzie Nansozi Muwanga is the Head of Department, Department of Political Science and Public Administration, Makerere University and 2010 Fulbright New Century Scholar (NCS). She holds a Ph.D. in Political Science from the University of Toronto, Canada, a Masters Degree in Area Studies, from London University, London, England; a BA (Hons) in Political Science; and a Diploma in International Development Studies from The Institute of Social Studies (ISS), The Hague, The Netherlands. Nansozi has extensive multi-disciplinary research interests and consultancy experience in the areas of Education Policy Reform and Governance.

George Bogere is a Research Fellow at ACODE. He holds an MA Economics Degree from Makerere University. Before joining ACODE in January 2011, George was a Researcher at Makerere Institute of Social Research (MISR) - Makerere University for over five years. George is interested in Economic Growth and Development, Decentralization, Governance and Service Delivery as well as Natural Resources Management particularly land.

ISBN 978 9970 34 04 15



Advocates Coalition for Development and Environment
Plot 96, Kanjokya Street, Kamwokya
P. O. Box 29836, Kampala. Tel: +256 312 812150
Email: acode@acode-u.org; library@acode-u.org
Website: www.acode-u.org