

Sierra Leone

Expenditure Tracking: Detecting Leakages at Primary Schools

Summary

In this project, the National Accountability Group (NAG) implemented a Public Expenditure Tracking Survey (PETS) on the education sector in Moyamba district by soliciting information as to the amount of school fees subsidies head teachers received and the learning materials that were delivered. The project took place in June and July of 2005 and was modelled on a Ministry of Finance PETS from 2002 that concluded that nearly half the school fees subsidies in that year were unaccounted for and over a quarter of the materials had disappeared.

The current study indicated a significant improvement in the delivery of fee subsidies and teaching materials at 28 randomly selected schools in Moyamba district due to the recruitment on an independent auditing company to manage the disbursement. However, after fees and commissions were deducted, schools on average received only 88% of the school fees subsidies allocated by government while interviews with pupils indicated that they had received



Photo: Che Chapman

only 70% of materials allotted due to flawed government data on student enrolment.

Context

The education sector in Sierra Leone is a shambles, particularly in areas outside the capital, Freetown. The corruption institutionalised under successive administrations has led to the diversion of resources in all areas of service provision, but education, the highest employer of civil servants in the country, has been the hardest hit. The decade-long civil war (1991-2002) was disastrous for education and tens of thousands of pupils were denied access to school due to displacement and the threat of violence. The war was characterised by the wanton destruction of school buildings and health clinics, and atrocities against the population.

The education sector continues to be beset by problems. Teachers' salaries are abysmally low and are often unpaid for months, and then only after civil servants have extorted a percentage. As a result, there is little incentive for educated people to enter the profession, leaving sub-standard teachers in charge of large classes. The result is that most pupils are barely literate when they leave school.

The passage of the Local Government Act (2004) heralds new prospects for governance in Sierra Leone as 19 local councils assume responsibility for key aspects of service delivery, including health and education. Greater accountability and transparency in local council activities could yield enormous benefits for schools though this ultimately depends upon the vigilance of civil society.

The NAG is Sierra Leone's only civil society membership organisation dedicated to the promotion of transparency, accountability and integrity in government. The project was made easier by NAG's extensive network of partners in each of the country's 12 provincial districts. The main challenges were the season and location of the project: the rainy season coincides with the end of the academic year, making travel difficult in the rural district of Moyamba where some areas are only accessible through hazardous boat journeys. Difficulty in obtaining resources further delayed the project with the result that surveyors were only dispatched after many schools had closed, requiring them to select schools where the head teachers remained in residence.



Photo: Che Chapman

The project and its findings

The programme was modeled on the Ministry of Finance PETS undertaken in 2002, which revealed startling figures about corruption in the education sector. The PETS Task Team concluded in that year that 45.1% of the funds disbursed for school fees subsidies were unaccounted for, and that nearly 28% of teaching and learning materials had disappeared.

Questionnaires were conducted in each of the 14 chiefdoms in Moyamba district, and two schools in each were randomly selected for the study. Moyamba was selected because of its compact size, proximity to Freetown, the project's limited resources and NAG's effective network of partners in the district.

To provide a comparison of conditions two years after the 2002 PETS, the project focused on the same two indicators previously used to gauge expenditure in the education sector: school fee subsidies, and the disbursement of teaching materials.

The methodology is based on the World Bank PETS strategy. Questionnaires were designed to solicit from head teachers the amount of school fees subsidies and teaching materials received by each of the 28 schools selected. Interviewers received training in Freetown on how to conduct the research. As a pilot study, the training team invited questions and suggestions from the sur-

veyors who were selected from social studies graduates from the national university, as well as residents of Moyamba district with previous surveying experience.

The processing of data was relatively straightforward though there was a problem with the accuracy of the questionnaires. Surveyors reported that some head teachers had kept no written record of teaching and learning materials received, and their responses in the questionnaires were often estimates. This coloured the results as some head teachers reported receiving above or below the actual disbursed amount.

The findings of the study reflect a general improvement in service provision since the 2002 financial year. Following the earlier PETS, the Ministry of Finance hired an independent auditor to deliver school fees subsidies to government-assisted schools¹. In all 28 cases, the subsidies received reflected precisely the sums the government reported as having disbursed. This has led to an increase in funds received by schools on the one hand, but the auditor, KPMG, extracts a 10% commission, plus Le 20,000 (around US\$7) on delivery to each school, reducing the amount of cover per student. Thus, schools in the survey received roughly 88% of the total disbursed by the ministry. Discussions with head teachers emphasised the continued inadequacy of the allotted amounts, forcing pupils to purchase their own desks and chairs at great expense. Community members showed that they were often required to pay “extra fees”. On average, school fees subsidies amount to less than Le 2,000 (US\$0.70) per student per term, making the government’s promise of “free education for all” a farce.

The provision of teaching and learning materials in Moyamba district is handled not by the government, but by Plan International, an international NGO involved in child welfare. Plan was effective in delivering all the promised teaching and learning materials, as recorded in their report, as well as some supplementary textbooks. Minor discrepancies were reported in the figures though this could be attributed to the rough estimates given by head teachers.

While not intended as a scientific study, the questionnaires directed at pupils indicated that they generally received only about 70% of the materials allotted to them. Because the provision of materials is based on the previous year’s enrolment figure, teachers are sometimes forced to distribute them to larger numbers of pupils than was originally intended. However, discussions with community members revealed that some head teachers are suspected of selling portions of the received materials to supplement their incomes.

1 School fee subsidies are paid to the schools by the Ministry of Finance through an independent auditing company, KPMG.

Questionnaire for Head Teachers

Public Expenditure Tracking Survey Questionnaire
Moyamba District

Chiefdom: _____

School Name: _____

Location: _____

Name and position of person(s) interviewed: Contact:

1. _____ 2. _____

3. _____ 4. _____

Number of pupils enrolled: _____ Number of teachers: _____

School fee subsidies

Amount received by sampled school for school fee subsidies during
1st Term 2004-05: Le _____

Balance remaining to sampled school for school fee subsidies during
1st Term 2004-05: Le _____

Amount received by sampled school for school fee subsidies during
2nd Term 2004-05: Le _____

Balance remaining to sampled school for school fee subsidies during
2nd Term 2004-05: Le _____

Conclusions

The conclusions of the survey include the following:

- While the use of KPMG to disburse school fees subsidies allows a greater percentage of the total to reach the schools (roughly 88%), it would be preferable if KPMG were to receive a flat fee for its administrative costs so as not to reduce the amount received per pupil
- The provision of teaching and learning materials in Moyamba district is not representative because of Plan International's intervention
- Greater levels of community involvement in schools should be encouraged. The lack of transparency of many head teachers is a major risk in every school in the country. If they are not required to keep proper accounts of expenditures, and of the disbursement of the materials they receive on their pupils' behalf, they are no longer accountable. This final stage in the disbursement process is now the most crucial area to monitor.

Impact and recommendations

Conduct of the programme has helped the NAG develop its own capacity to carry out empirical research and the 2004 PETS will remain in its institutional memory. This is timely since, under the Local Governance Act, responsibility for supplying schools will fall to the 19 local councils at the beginning of the 2005-06 academic year. NAG has begun negotiations with the Decentralisation Secretariat to support a nationwide PETS on the education sector. This will be the first test of the ability of local councils to fulfil their new responsibilities.

As in other developing countries, civil society remains the primary check on government abuses in Sierra Leone. The advantage of using NGOs to conduct anti-corruption surveys is that they are independent. The Anti-Corruption Commission is hardly in a position to tackle pervasive corruption because the post of commissioner is a presidential appointment and the office is therefore politicised. A further irony is that government efforts to ensure accountability are fraught with allegations of corruption; the Ministry of Finance's annual PETS, for example, is allegedly riddled with misappropriation. The disadvantage of NGOs in Sierra Leone is that they have little sense of cooperation and similar organisations end up duplicating one another's work.

The challenges encountered during project implementation included the reluctance by government officials to hand over documents related to school fees subsidies. Others were mainly logistical. It is now acknowledged that Moyamba district was a poor selection for study because Plan International, not the government, was responsible for the delivery of teaching and learning ma-

terials for the 2004–05 academic year.

It is recommended that future PETS in the education sector be enlarged to include the tracking of teachers' salaries, including the delays in disbursement, since the latter exacerbate the problem of teachers' demands for extra fees. The NAG also recommends a deeper level of investigation, targeting the local community, to harness its participation to ensure that the materials received by schools are used appropriately. Efforts should also be made to discover the scale of the extra charges levied from pupils, and the circumstances in which teachers demand them.

While some changes will be made in the conduct of future programmes, the proposed nationwide PETS on education will be based closely on the experience in Moyamba district. Timing will be a key element of the process, and the next PETS will take place at the beginning of the following academic year. At that time, all paperwork from the third term will have been completed and head teachers will have returned to their schools.

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For further information: www.accountability-sl.org