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**Financial Management of Education in a Decentralized Setting:  
Case Studies of Mali, Nigeria and Uganda**

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**Working Document  
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## Acronyms and abbreviations

<b>ADEA</b>	Association for the Development of Education in Africa
<b>CONFEMEN</b>	Conférence des Ministres de l'Éducation des pays ayant le Français en partage
<b>MLA</b>	Monitoring Learning Achievement
<b>NESIS</b>	National Education Statistical Information Systems
<b>PASEC</b>	Programme d'Analyse des Systèmes Éducatifs des Pays de la CONFEMEN
<b>PRSP</b>	Poverty Reduction Strategy Papers
<b>SACMEQ</b>	Southern Africa Consortium for Monitoring Educational Quality
<b>SAP</b>	Structural Adjustment Programs
<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organization

## 1. EXECUTIVE SUMMARY

1. The three case-studies on Mali, Nigeria and Uganda set out to describe, examine and analyze the financial management of education in a decentralized setting in these sub-Saharan African countries: one Francophone Mali, and two Anglophone Nigeria and Uganda. Because of the nature of their decentralized systems of government and especially the financial management structures of education currently operating at the various levels of hierarchy (central, regional and local) Mali, Nigeria and Uganda were selected for the investigation. This choice was further dictated by the nature, time span and specificities of their experiences in decentralization. While the Nigerian experience in devolution and deconcentration goes all the way back to 1954, Uganda's is only a decade old and Mali's is in its infancy that is about four years old.

2. The expanded outlines of the three papers emphasize the improvement of teaching and learning processes at the school and classroom levels as the central element of any quality improvement strategy. But it recognizes that to be sustained, these improvements need to take place within an organizational setting that provides a supportive strategic and policy context as well as the financial and technical resources necessary to effectively manage the efficient delivery of quality education to all children. To respond to this challenge many African countries have decided to decentralize the management of education service delivery.

3. The experience with and impact of the different approaches to and aspects of decentralizing are reviewed in these studies. The focus on these approaches has taken into account deconcentration (the preliminary phase of decentralization under which management and budget responsibilities shift downward to the national, regional or county level of government, without the central ministries relaxing their control) and devolution (the permanent transfer of responsibilities, usually to political as well as administrative entities).

4. The findings of the studies reveal that there are a lot of commonalities between the financial management of education in a decentralized setting in the three countries under investigation, but also differences. These differences relate more to the contextual variations between the countries than to the financial management structures operating at various levels of government.

5. First of all, the national constitutions of Mali (1992), Nigeria (1999) and Uganda (1995) and other relevant and enabling legislations of these countries provide the legal framework for deconcentration and devolution. They also provide for decentralization as a guiding principle applied to all levels of government so as to ensure citizens' participation and democratic control in decision making.

6. Second, decentralization of responsibilities has not always been accompanied by a decentralization of resources allocation authority. Theoretically, several responsibilities and powers have been formally decentralized or devolved, but in practice, the transfer of financial, material and human resources from the central government toward the lower echelons of local government has been slow and in several instances very sporadic.

7. Third, these initiatives aim at giving more responsibilities to deconcentrated units of the Ministry of Education as well as schools, communities, and beneficiaries with regard to the management of schools. The huge variations between and within decentralized and deconcentrated units is quite revealing about how the process is actually unfolding at the operational level.

8. Fourth, the reality of the situation has been one in which the responsibilities imposed on the different tiers of government in terms of providing education services do not reflect the financial resources they are statutorily able to mobilise. That is, while revenues are decentralized, adequate steps are yet to be taken to ensure that both local revenue mobilisation is maintained and that local government councils are capable of carrying out their corresponding expenditure responsibilities. This situation has tended, over the years to impose serious constraints on the provision of educational services. In some cases, the decentralization process has compromised efficiency and the provision of good quality education. A case in point is Nigeria.

9. The three case-studies of Mali, Nigeria and Uganda on financial management of education in a decentralized setting share several important findings. Responsibilities have been transferred to deconcentrated entities but in several instances the transfer of resources has not followed suit. There is a serious lack of appropriate skills at the local and regional levels that results in poor record keeping that complicates both accountability and reconciliation process of the funds spent. Moreover, keeping and proper filing of supporting documents are not taken seriously and this is partly attributed to the lack of accounting knowledge.

10. Furthermore, specifically in Mali and Uganda where the implementation of a ten-year educational development plan is under way and inextricably linked to decentralization and devolution, steps are being taken to decentralize the Medium Term Budget Framework (MTBF). All in all, with regard to the three countries investigated, decentralization has become an irreversible phenomenon and is moving slowly but surely toward its objective.

11. This paper is a synthesis of the three case-studies commissioned on the financial management of education in a decentralized setting. It is not per se a comparative paper on the topic but a summary of each case-study. The paper is comprised of three major sections. Section 2 focuses on the legal and legislative framework of decentralization in a broader setting. Section 3 covers decentralization in the education sector in each country. Section 4 examines the financial management of education in a decentralized setting.

## 2. POLITICAL REFORMS AND DECENTRALIZATION

12. Section 2 of the synthesis paper examines decentralization and deconcentration as a political reform initiative in each of the three countries under investigation. It describes historical trends and reviews all the current decentralization and deconcentration legislations that have recently been adopted in these countries.

13. From a historical perspective, based on their colonial heritage Mali, Nigeria and Uganda have gone through different experiences relative to decentralization. Presumably, this may be relative to the different administrative systems implemented by the French and the British during the colonial period. While Mali's administrative system is a legacy of the French colonialism, Nigeria and Uganda's administrative systems are primarily inherited from the British colonial system. These antecedent factors along with domestic variables have shaped, to a great extent, the structure of their respective administration. In fact, at some point in the evolution of their systems of government, these countries experienced some degree of centralization. It is quite recently that in an effort to involve their citizens in the democratic process that more focus has been placed on devolution and deconcentration of powers.

### 2.1. Decentralization and deconcentration in Mali

14. The 1992 Malian Constitution has institutionalized administrative decentralization as a balanced economic and social development strategy of the country. Before the adoption and enactment of Public Law No. 95-034 governing Local Government, that was incidentally amended twice, the Republic of Mali was divided into 8 regions and the Metropolitan District of Bamako, the capital city. The regions were run by Governors who were appointed by the central government. Each region was divided into circumscriptions or "Cercles". The "Cercle" was run by a "Commandant" appointed by the Minister of Territorial Administration and Local Government. It was divided into "arrondissements". The "arrondissement" was headed by a Chief Officer and was divided into villages or fractions. It is worth noting that all regional capitals and important "Cercle" capitals were officially given the status of urban communes. With the implementation of Public Law No.95-034, a new redistricting of Mali was initiated and the new local government entities were established.

#### 2.1.1. The commune

15. Public Law No. 95-034, stipulates that the urban or rural commune is a decentralized, independent and financially autonomous entity. There are 703 urban and rural communes in Mali. The urban commune is composed of districts or "quarters" while the rural commune is composed of villages and/or fractions. Each commune is run and managed by a communal council composed of representatives elected by the constituents of the commune.

16. The Communal Council is a decision making body that is responsible for the development and implementation of the economic, social and cultural action plan of the commune. It is also responsible for the communal budget and accounts, the protection of the environment, the financing and management of social services such as early childhood and literacy, elementary education, health care, public hygiene, sanitation and community health centres.

### **2.1.2. The circumscription or cercle**

17. The Circumscription is the intermediary level of Local Government between the Region and the Commune. It is a decentralized, independent and financially autonomous entity. The Circumscription is headed by a Commander or “Prefet” appointed by the Minister of Administration and Local Government. There are 52 circumscriptions in Mali including the six communes of the District of Bamako. The Circumscription is composed of Communes.

18. The decision making body in each circumscription is the Circumscription Council composed of Councillors elected by the Communal Council of the Circumscription. The Circumscription Council is responsible for the development and implementation of the economic, social and cultural action plan of the Circumscription such as the budget and the accounts of the “Cercle”, the protection of the environment, the financing and management of social services such as middle schools, health centres and rural water supply.

### **2.1.3. The region**

19. The region is a local government entity that is a decentralized, independent and financially autonomous entity. There are eight (8) regions and the District of Bamako. The Region is composed of several Circumscriptions. This entity is responsible for the harmonization of development strategies and action plans of all the circumscriptions of the region. It is headed by a High Commissioner appointed by decree made by the Council of Ministers based on a recommendation made by the Minister of Territorial Administration and Local Government.

20. In each region seats a Regional Assembly composed of members elected by the Circumscription Councils of the Region. The Regional Assembly is responsible for the development of economic, social and cultural programmes and action plans of the region along with their articulation with national programmes. The Regional Assembly is responsible for the budget and the accounts of the region; the regional development plan; the environment protection action plan; the financing and management of social services including secondary education, health care and the regional solidarity programme for the vulnerable and marginalized segment of the population.

### **2.1.4. The district of Bamako**

21. Public Law No.96-025 confers to the District of Bamako a special status. It is a local government entity that is decentralized, independent and financially autonomous. It is independently self-governed in accordance with current enabling and relevant legislations. It is divided into six Communes. The District of Bamako and its Communes are run in accordance with the provisions of the Local Government Act and the special provisions of Law No.96-025.

22. The executive power of the District of Bamako is vested in the Mayor of District who is the chairman of the Council and his two Deputies. The Council of the District is responsible for all the development programs and projects for the City of Bamako; the budget and the accounts; the development plan of the City; as well as social services such as secondary education, museums, hospitals and teachers’ training institutions.



## 2.2. Federalism and decentralization in Nigeria

23. As a formal administrative structure, the federal system was adopted in Nigeria in 1954 through the provisions of the Constitution adopted in that year by the colonial government largely in response to agitations by nationalists who insisted on constitutional reforms as part of the struggle for political independence. Under this arrangement, the Nigerian federation consisted of five components, the Northern, Western and Eastern regions, the Southern Cameroon and the Federal Territory of Lagos (Momoh, 2000). The federal constitution of 1954 provided for the division of powers (devolution) between the federal and regional legislatures that were created under it. These powers were grouped into three headings; (i) the exclusive list (federal), (ii) the concurrent (federal and regional) and the residual (regional).

24. The adoption of federalism as a system of administering colonial Nigeria was largely a response to the heterogeneous and plural nature of the country. It is important to note that Nigeria's federal system has not followed the usual pattern whereby the states aggregated to form the union; rather it has been the centre that, through desegregation has created the states. This has been the situation since colonial times. Agreed, that brings to light a federal system in which the states are recognized as autonomous component unit; they are not federating units in the active sense the Committee has conceived of the process.

25. Since its adoption in Nigeria, the federal system has undergone a lot of reforms and restructuring, albeit inadvertently. From a two-tier structure (federal and regional) at inception, there is currently a three-tier federal structure in Nigeria, consisting of the federal, states and local government. One of the major complaints about Nigeria's federalism is that too much power and resources are concentrated at the centre and this has led to calls for more devolution of powers and resource control by the enclaves bearing such resources. It is generally agreed that the present arrangement has put the states and local governments at a disadvantage. According to Yaqub (2000), what is particularly irksome is the operation of the inconsistency rule, which is understood to have granted the federal government "two sets of legislative powers namely: (i) those contained in the Exclusive List and (ii) those contained in the Concurrent List". Even in respect of the Concurrent list, the States may be put at a disadvantage since the Federal Legislature can subsequently make laws to override state laws.

26. In discussing the financial management and quality of education in Nigeria, cognizance must be taken of the geo-political arrangement as well as the overall management of the development process of which education is an integral part. In recent development discourse, two interrelated concepts, decentralization and devolution feature prominently.

27. According to Hyden (1983), decentralization of responsibilities in African countries arose out of the rapid expansion of government activities, especially in the period after independence. In his words, "*this pressure in favour of decentralization was hinged on the argument that it would promote effectiveness and stimulate popular participation*" (p. 84). This argument was counter posed against the position which views the excessive central control as stifling operations (of government) and reducing public accountability.

28. In most of Africa, decentralization resulted in the delegation of authority to lower levels of government, for example, states/provinces or districts/local governments as well as the creation of parastatal bodies to carry out public responsibilities for which government departments were ill equipped. These two components are referred to as devolution and deconcentration in the decentralization debate.

29. According to Hyden (1983), deconcentration describes an intra-organizational pattern of power relationships, indicating the dispersal of power away from the top of the hierarchy to its lower echelons, while devolution refers to an inter-organizational transfer of power to geographic units of local government lying outside the command structure of the central government. Thus deconcentration involves the delegation of authority that is adequate to the discharge of specified functions by staff of a central government (by whatever nomenclature) department who are situated outside the headquarters. Devolution on the other hand deals with the legal (constitution) conferment of powers upon formally constituted local authorities to discharge specified residual functions.

30. In Nigeria the constitution guarantees the devolution of power in the spirit of federalism (although the amount of power so devolved remains a constant source of debate and friction), while the geographical size and the huge population make decentralization imperative. In the management of education in Nigeria today, the two forms of decentralization obtain.

31. The federal political arrangement in Nigeria is made up of the federal government at the centre, 36 states and 774 local government councils. In the 1999 Constitution of the Federal Republic, education is listed under the concurrent legislative list. Specially, under the 2<sup>nd</sup> schedule, Part II, with the exception of primary education, the federal government can participate in all other aspects of education. Under the 4<sup>th</sup> schedule, the local governments are expected to participate along with state governments in the funding and management of primary education.

32. As such in terms of devolution, the Nigerian Federal Constitution empowers the Federal Government to be involved in the funding and management of secondary education and tertiary education while the state governments are involved at all levels and the local governments are involved only at the level of primary education. Of course this has not always been so. For instance before the return to civilian rule in 1979, the federal government was involved in the funding of primary education largely on account of its initiative in launching the Universal Primary Education Scheme in 1976. However, this arrangement was altered by the 1979 Constitution that relieved the Federal Government of any responsibility for primary education. Hinchliffe (2002) captures the situation thus: *Over time, the powers and responsibilities of the various levels of government in Nigeria have changed as a result of both changes to the Constitution and the perceived abilities of each government to undertake the financial and managerial responsibilities, which they have been assigned (p.3).*

33. Moreover, it is also worth noting that under the present arrangement, the responsibilities imposed on the different tiers of government do not reflect the financial resources available to them. And this appears to be one major problem with the decentralized system in Nigeria. For instance, with all the financial resources at its disposal, the Federal government only manages and finances 96 schools at the secondary level. This consists of the federal government colleges (unity schools) and the federal technical colleges.

34. In Nigeria, a situation prevails where there is no balance between financial responsibilities and financial resources at each level of government; local, state and federal. Unfortunately, not much attention has been paid to “whether the revenue allocation arrangements are sufficient to minimize vertical imbalances and to allow each level of government to perform the responsibilities allocated to it”. (Hinchliffe, 2002).

## **2.3. Decentralization and deconcentration in Uganda**

35. The post independence Constitution of Uganda provided for decentralization based on regional governments, which were abolished in 1966 when the Constitution was abrogated and all executive powers were vested in the presidency. The position of prime minister was repealed. Central governments centralized almost all powers until 1993, when Parliament enacted the Local Governments (Resistance Councils) Statute and functions, powers and services were gradually transferred from the central government to the local governments. Before decentralization, the central government decided how funds were to be utilized and remitted them directly to the department in the district, with the district authorities having no control over their use.

36. The decentralization policy in Uganda evolved over a number of years and involved extensive consultations amongst stakeholders. The local Government (Resistance Councils) Statute, 1993 provided the law for decentralization and empowerment of the popularly elected local leaders to make their own decisions, to budget, plan and monitor their own programme. The 1995 Constitution and Local Governments Act, 1997 provided for the district to be a unit of decentralization and they spelt out the function devolved to Local Governments and the applicable funding mechanisms.

37. From an institutional framework standpoint, the central Government structure in Uganda comprises of the offices of the President and the Prime Minister and 15 line ministries, one of which is the Ministry of Local Government. The central Government structure is made up of 1,115 Local Governments that are broken down in the following manner: 56 District Councils, 1 City Council, 5 City Division Councils, 13 Municipal Councils, 34 Municipal Division Councils, 50 Town Councils and 956 Sub-County Councils.

38. In the administrative structure, a district is subdivided into Counties and Municipalities or Towns depending on their size and other criteria set by the Ministry of Local Government. Every county is further subdivided into sub-counties, while municipalities are subdivided into divisions. The Sub-Counties, Divisions and Towns are further subdivided into Parishes and Wards, respectively. The Parishes and Wards are further subdivided into villages, which are the lowest administrative units.

### **2.3.1. Decentralization principles**

39. The decentralization policy is enshrined in the Constitution and is guided by the following principles;

- The system shall ensure that functions, powers and responsibilities are devolved and transferred from the central government to the Local Government in a coordinated manner;
- Decentralization shall be a principle applying to all levels of Local Government units to ensure people's participation and democratic control in decision making;
- The system shall ensure the full realization of democratic governance at all levels of Local Government;
- There shall be established for each Local Government unit a sound finance base with reliable sources of revenue;

- Appropriate measures shall be taken to enable local government units to plan, initiate and execute policies in respect of all matters affecting the people within their areas of jurisdiction.

#### **Central Government decentralization objectives**

40. The policy is designed to achieve the following objectives:

- Transfer real power (devolution) to local governments, thus reducing the workload on Central Government officials;
- Establish decentralization as the guiding principle applied to all levels of government so as to ensure citizens' participation and democratic control in decision making;
- Achieve good governance which is a prerequisite for better performance of public service;
- Bring political and administrative control over services to the point where they are actually delivered, thereby improving accountability and effectiveness, promoting people's feelings of ownership of programmes and projects executed in their areas;
- Free local managers from central constraints and, as a long term goal, allow them to develop organizational structures tailored to local circumstances; improve finance and fees and the provision of services they finance;
- Improve capacities of councils to plan, finance and manage the delivery of services to their constituents.

41. Uganda has initiated specific policies and strategies as well as significant sweeping reforms to further root the decentralization process in the institutional framework of the country. These reforms include the legal and political reforms, the public service reforms, the financial decentralization reforms, and the development planning reforms.

42. The legal reforms or supporting legislation for decentralization started with the 1987 statute, followed by the Local Governments (Resistance Council) Statute, 1993. These laws were later entrenched in the 1995 Constitution and further expanded by the Local Government Act, 1997. Major political reforms have been instituted in government including the requirement that all political leaders (councils) be popularly elected by the people. There is also a requirement that they appoint someone to report to the electorate. The Public Service Reform Programme has wide implications on the central government and the local governments. The Public Service Review and Re-organisation Committee created in 1989 identified the problems affecting the performance of public servants and recommended reforms aimed at achieving efficiency and effectiveness in public sector management. The local governments were allocated sources of revenues to be able to deliver services.

43. Financial decentralization was implemented in phases involving only recurrent expenditures. The local governments have been given authority to plan for the development of their areas. They are required to formulate and implement integrated and comprehensive medium-term development plans, incorporating the plans of lower levels of local governments within their areas of jurisdiction. The district councils are required to submit their plans to the National Planning Authority for incorporation into the national development plan.

### 3. DECENTRALIZATION AND EDUCATION

44. This section focuses on decentralization and deconcentration in education in the three countries under investigation. It highlights how the initiative is evolving among different stakeholders and underpins the strengths and weaknesses of the decentralization movement as it is being recognized as a major feature crucial to the development of the education sector.

45. In Mali, Nigeria and Uganda the formulation and implementation of the decentralization in the education sector has been central to the general decentralization strategy. The rapid expansion of government activities and the subsidiarity principle (the philosophy based on the notion of making decisions closer to those who will be affected by the decision) have given impetus to the devolution and deconcentration trend. To respond to the challenge of quality education delivery and to an effective and efficient utilization of the scarce resources, many African countries have decided to decentralize the management of education delivery service.

#### 3.1. Decentralization and education in Mali

46. Prior to the implementation of decentralization policies and strategies and of the ten-year Education Development Programme (PRODEC), the educational programs of Mali were characterized by a high degree of centralization resulting in all decision making, implementation, monitoring, and evaluation powers being vested in the central authority; the concentration at the central level of all the technical staff and resources at the expense of the deconcentrated levels of operation; and the confusion of a number of entities of the Ministry of Education (MOE) between the missions of formulation and implementation of policies.

47. The decentralization of education is one of the major pillars of the educational reform undertaken by the Government of Mali through PRODEC. To take charge of the decentralization action, the MOE has established the Deconcentration and Decentralization Support Unit, a new structure in the institutional framework of the MOE. The main mission of this structure is to suggest a realistic and feasible deconcentration and decentralization plan of education that will result in the transfer to the lower echelons of the local governments of all the major responsibilities and resources from the MOE on the one hand, and from the central to the regional and local echelons on the other hand.

48. The decentralization of education is grounded in clearly spelt out policies and strategies and enshrined in the Constitution and other relevant legislations of the country. So, the decentralization aims first and foremost at transferring all the responsibilities and resources from the central government to the regional and local decentralized and deconcentrated echelons.

49. When the implementation process of PRODEC got under way in 2000, the Ministry of Education underwent a profound institutional restructuring. At the central level, several Directorates were abrogated such as the National Pedagogical Institute (IPN), some split up, for example, the National Directorate for Applied Linguistics and Functional Literacy (DNAFLA) and others merged. At the deconcentrated level, the responsibilities of regional entities in the coordination, supervision and monitoring of local government entities were strengthened. At the regional level, the Regional Directorate of Education (DRE) was replaced by a new structure the Academy of Education (AE), and the Local Inspection of Fundamental Education (IEF) was replaced by the decentralized Teachers' Training Centre (CAP).

50. At the regional level, the Academy of Education is the entity that is in charge of the implementation of the Ministry of Education (MOE) policies and strategies in a decentralized setting. It coordinates at the regional level all the educational programmes and activities in collaboration with the local government entities such as the regional assembly whose primary responsibility and mission is the implementation of the national educational policy in the region.

51. The decentralized Teachers' Training Centre (CAP) is the local deconcentrated administrative entity that is responsible for the implementation of PRODEC. Its mission is to supervise and support schools for the improvement of the quality of education through in-service teacher training. Another instrumental role the CAP plays as the first echelon in the new institutional framework of the MOE is the close supervision of teachers under its jurisdiction.

52. At the school level, a new structure is created, the School Management Committee (CGS) that is in charge of the daily management of the school. Its composition and mission will be specifically tailored to the unique situation of each type of school. Finally, responsibilities and resources will gradually be transferred to the local entities in an orderly and timely manner.

53. Although the educational authorities are taking all the necessary steps to provide a lot of support to the deconcentrated entities, it should be recognized that, there is at the regional and local levels, a considerable lack of skilful and qualified personnel and staff of all categories ranging from accountants to administrative assistants and pedagogical advisors to effectively implement the educational programs (ESIP, 2003 Joint Supervision Mission). As far as the deployment of the personnel, it is unequally distributed between the central, regional and local levels. The majority of the personnel is concentrated at the central and regional levels and do not have any motivation in working at a deconcentrated level. This is a crucial issue that needs to be addressed diligently because it may, in the long run, hamper the smooth implementation of Mali ten-year Educational Development Programme.

### **3.2. Decentralization of education in Nigeria:**

54. The decentralization of the educational system in Nigeria is not a new phenomenon. Both the 1954 Constitution as well as the 1999 one has clearly delineated the constitutional responsibilities and competencies of each tier of government. In fact, each level of government has appropriate structures to ensure the effective delivery of educational services and this is in line with the constitutional responsibilities imposed on them. The National Policy on Education (1985) recognizes that: *"The success of any system of education is hinged on proper planning, efficient administration and adequate financing. Administration includes organization and structure, proprietorship and control, inspection and supervision (p. 44).*

55. Nigeria has not experienced the development and implementation of any educational sector-wide approach program to date. In this respect, its educational structures are different from the ones of Mali and Uganda. Significantly, one of the principles on which the administrative machinery for the national educational system is based is devolution of function whereby:

- The management of schools is placed in the hands of school district boards of management;
- The coordination, planning, financing and direction of the total educational effort within the state is placed in the hands of the state ministry, department or directorate of education and,
- The integration of educational development and policy with national objectives and programmes are made the responsibility of a federal ministry, department or directorate of education (NPE, 1985:44).

56. Section 3 (90) of the NPE spells out the responsibilities of the Federal Ministry of Education. These responsibilities include but are not limited to the determination of a National Policy on Education, the coordination of education practices in Nigeria, the advisory services in respect to all levels of education below the university; the federal inspectorate advisory service to help improve and maintain standards; the coordination of educational services and the establishment of a central registry for teachers.

57. Sub-section 92 of the NPE highlights the functions of the State Ministry of Education which include policy formulation, control and administration of primary and secondary educational services at state level; planning, research and development of education at state level; inspectorate services to improve and maintain standards; coordination of the activities of the state boards of education and/or local education authorities; the examination, particularly certification of primary school teachers; testing and evaluation; and the establishment of state registries of teachers.

58. In respect to primary education, sub-section 96 (5) states “Education Boards or Authorities will be responsible for the management of schools and the appointment, posting and discipline of teachers”. School boards or educational authorities have already been established all over the country for the management of primary schools. Many states have taken over secondary schools and put them under school boards, which manage them along with primary schools (NPE, 1995:46).

59. In respect of decentralization, both the federal and state governments have put in place different structures to ensure the effective and efficient financial management of education. At the federal level, for instance specialized bodies such as the National Universities Commission (NUC), National Board of Technical Education (NBTE) and the National Commission for Colleges of Education (NCCE) for universities, polytechnics/colleges of technology and colleges of education have been established.

60. Among other things, funds are disbursed to education institutions through these bodies. Of course, these institutions channel their financial requirements to the federal government through these statutory bodies who also pass their requirements through the Federal Ministry of Education. Understandably, these bodies which act as supervisory mechanisms for the institutions under their jurisdictions ensure that funds disbursed are judiciously spent. It is often the case that if returns are not made, fresh releases are withheld. This is a control mechanism to ensure financial discipline.

61. In respect of the secondary schools owned and operated by the federal government, funds are disbursed to them by the federal ministry of education through the Federal Pay Offices located in every state capital. These pay offices also serve the same purpose for other federal establishments operating in the particular state.

### **3.3. Decentralization and education in Uganda:**

62. In Uganda, decentralization initiatives emerged and gained impetus in the 1980s. Shortly after the National Resistance Movement (NRM) Government came to power in 1986 it commissioned a review of education policy and implementation which was followed in 1992 by a Government white paper (i.e. policy statement) on education. The white paper identified priorities for development of the educational system, in particular the need to expand access to primary education. However, despite general agreement within Government and with the donor community on policy priorities, there was little immediate concrete progress.

63. After he won the 1996 presidential elections, President Museveni pushed for the implementation of the Universal Primary Education (UPE) policy, which promised free state primary education for all school age children, up to a limit of four children per family. The immediate result of the policy was a dramatic increase in school enrolment, with the number of pupils in state primary schools nearly doubling by mid 1997, achieving a net enrolment rate of 91 %. However, there were problems of capacity (to accommodate this new intake), instructional materials and qualified teachers.

64. Against this background the government launched the Education Investment Plan in 1997, initially covering a six-year period from 1997/98 to 2002/2003. The ESIP was intended to be a sector wide approach, identifying all necessary investments and incremental recurrent expenditure to achieve sector priorities. Simultaneously with the design and implementation of education reforms, the Government has been implementing fundamental reforms of public administration. The new Constitution of 1995 contained provisions for political devolution and administrative decentralization of most public services, including primary and secondary education. Hence decentralization is of central importance to the ESIP, which must take into account a fundamental shift of power and responsibility from central to local governments.

65. At the same time, the Uganda Public Service Reform Program (PSRP) has been attempting to reform the structure, staffing and systems of central government, including the Ministry of Education and Sports (MOES).

#### **3.3.1. The Sector approach**

66. In terms of their operation, Sector Investment Programmes (SIPs) involve two principle actions:

- The government would reach agreement with all donors on the policy strategy, content and design of the primary education development programme; and
- Each year the donors to the sector would need to review and approve the government's detailed annual plan for the forthcoming financial year.

67. Acknowledging the rigour of the need to move away from the project approach to the programme approach, the harmonisation of funding mechanisms among donors, the joint annual review mechanism and others, SIPs have been modified in favour of rather looser sector-wide approaches (SWAps). A SWAp is therefore an approach which brings together the activities of government, funding agencies and other stakeholders into a single strategy.

68. They are three key processes that enable the sector wide approach to function.



- The first issue is budgeting; In Uganda the majority of funds available at the district level are derived from central government. This limits the autonomy of the district council. A significant weakness at the district level is the unrealism of the budgeting process. Councils overestimate by a huge margin the volume of resources that will be raised locally. Under such circumstances the actual spending pattern is determined by day to day needs—usually on the basis of meeting political priorities and running costs.
- The second issue is the flow of funds. The national budget is approved, usually early in the new financial year (July). Funds are then disbursed. Each District receives an unconditional and the conditional grant. In both cases the funds flow from the Ministry of Finance to the District Education Office (DEO). The flow of conditional grant funds is erratic. This leads to uncertainty and the need for schools and District Offices to engage in “creative fund management” to meet pressing needs.
- The third key issue for the funds that are channelled via the budget support is the reporting and accounting process; reporting for financial expenditure, physical progress and development impact (i.e. the quality, accessibility and efficiency of education in Uganda).

69. ESIP takes a sector-wide approach to investment in education. Within a SWAp, overall education outcome targets are agreed by Government and donors, as are broad areas for investment. The operational management of the programme, including the financial flows, as far as possible follows regular Government responsibilities and uses normal Government procedures.

70. The advantages of SWAp include better and more transparent prioritization, more efficient use of management resources and strengthening of Government management structures and systems leading to greater sustainability. Nonetheless, SWAps are not without risks. They are highly dependent for their success on the management capabilities of the implementing Government agency. In traditional projects, weaknesses in Government implementation capacity can be side-stepped by contracting out implementation or relying on heavy inputs of technical assistance in the project implementation unit. Although such approaches fail to address underlying capacity weaknesses, they can at least minimize the risk of project failures.

71. Management weaknesses within the MOES were recognized as a constraint at the launch of ESIP, which relied heavily on the technical assistance at the design stage. Although there are indications that management is now stronger, there still appears to be concern amongst supporting donors about the ability of management to sustain the programme. In particular, there is concern about the effectiveness of the coordination between the MEOS and the Ministry of Finance, Planning and Economic Development (MFPED), with regard to integrating education sector expenditures with the Medium Term Budget Framework (MTBF), and effecting timely and accurate disbursement of ESIP funds.

## **4. FINANCIAL MANAGEMENT OF EDUCATION IN A DECENTRALIZED SETTING**

72. This section examines the nascent trends and practices of the financial management of education in a decentralized setting and highlights the strengths and weaknesses of the three countries under investigation in their efforts in reaching this important objective over a relative short period of time.

73. Facts from the previous two sections clearly demonstrate that although some commonalities exist among the decentralization system and framework of Mali, Nigeria and Uganda, there a lot of differences. Mali's decentralization system and framework shares much more with the Ugandan system than with the Nigerian system. These commonalities may presumably have something to do with the sector-wide approaches being currently implemented in Mali and Uganda. What are the communalities and differences between the financial management of education in these three countries?

74. The funding mechanisms and sources of education vary significantly from one country to another. These differences are pronounced in the flow of resources both public and private coming into the educational system and the ways by which these funds are channelled from the central governments' coffers to the local governments' accounts. There may also be significant differences among the ways utilized by various countries to manage these funds. The following section will focus on the ways educational funds are managed in a decentralized setting in Mali, Nigeria and Uganda.

### **4.1. Financial management of education in a decentralized setting: The case of Mali**

75. The efficiency in the utilization and optimization of the financial and human resources available for the educational system cannot be effective without a close collaboration and synergy among all the stakeholders involved in a genuine decentralization of all educational programs and actions that are independently and autonomously managed by the local government units. The analysis of this issue is central to the decentralization debate.

76. The transfer and management of financial and human resources initiated within the framework of PRODEC shifts from the central levels of government toward the decentralized levels where a real partnership among these entities, the communities and the schools is burgeoning.

77. PRODEC is being implemented through the Education Sectoral Investment Program (PISE) at its first stage, the expiration of which is set for 2004. The Ministry and stakeholders intend to develop a common approach as to administrative and financial procedures, evaluation and planning. Up to now, only a few partners have yet adopted the PISE procedures. This situation results in a multitude of procedures the Ministry has to manage, thus making the PISE implementation more complicated. There still is work to do here despite an efficient collaboration between the Ministry and its partners.

78. At the deconcentrated level of the Regions, the execution of the financial resources follows the state's procedural rules of budget execution. This gives the deconcentrated services more autonomy in the management of the funds allocated to them.

79. As far as the transfer of funds, the state has committed itself to transferring to the Territorial Collectivities (CT) both the resources and the means. In doing so, the responsibility for the financial and the human resources management as well as the responsibility for exams and the supervision of secondary schools are transferred from the central to the deconcentrated services. This is accompanied by a reallocation of an important part of the budget devoted to Education as well as the allocation of an important part of the budget to the collectivities.

80. Eventhough the supervision unit of the PISE show that financial resource allocation at a deconcentrated level is respected, there still is a lack of communication between the deconcentrated services since the management of resources from different sources does pose a problem due to the multitude of procedures. Furthermore, some officers of the deconcentrated services do not know the exact amount allocated to Education in their circumscription, nor are they always aware of the origin of the funds and the parties involved. A case in point is the Tieba School in Sikasso.

81. Despite these weaknesses, some positive aspects can be underlined, namely the search for statistical data, the human resources management, the involvement of the communities and territorial collectivities as well as NGO in the decision making process.

82. As far as the perceptions of the decentralization actors, some problems have been evidenced by those involved in the process which can hamper the progression thereof. These are related to the recruitment of teachers, for the CT are not involved. On the one hand a lack of real political commitment has often been disparaged at the level of the territorial collectivities. There is a common sense that the charges have been transferred but without the means to face them. Following these actors the transfer of resources has not been effective due to a lack of political will. The whole process is even being questioned by some actors who think that Health and Education should remain state's prerogatives. Last but not least some complain that the allocated funds are insufficient. As far as the administration, there is a sense that the collectivities are not yet well equipped for an effective transfer. At the same time they admit some dysfunctioning in the process and recognize the need for a firm political commitment as well.

83. It is a little early to state the impact of the decentralization process of financing and management of education on the functioning and the efficiency thereof at this stage because the state and the development partners still assume a big part of investments and teachers' salaries charges. At the same time it is widely recognized that the construction and renovation of classrooms has improved the conditions of the pupils. Furthermore, the decentralization process seems to have raised the enthusiasm and hope of the populations who are made more responsible of their own development.

84. The PRODEC long run strategy is to diminish the state's Education charges by using local materials, contributions in cash and human investments from the populations which minimize the costs of class construction and allows investments in other sectors of Education so as to better the quality thereof. There still is some way to go to achieve this.

85. Some measures to reinforce the efficiency and the transparency of funds transfer and management include but are not limited to (i) the training of stakeholders like the Parent Associations on questions pertaining to Education, (ii) the set up of a dialogue and communication system between the Territorial Collectivities and the deconcentrated services, (iii) the standardization of the procedures, etc.

## **4.2. Financial management of education in a decentralized setting: The case of Nigeria**

86. Finance has remained a major issue in the Nigerian education system over the years, with the problem being the quantum of financial resources committed by the different tiers of government to education. The financial commitment and the priority given to education by governments are usually reflected in budgetary allocations. Figures from the Federal Ministry of Education seem to indicate that this has been on the downward trend since the mid 1980s. From a ratio of 9.3% in 1983, the budgetary allocation to education as a percentage of total government expenditure declined to 9.0% in 1999, 7.6% in 2001, and 8% in 2002. The situation is such that in the 2003 budget of the federal government, just about 2% of the total expenditure has been allocated to education. The question then remains as to whether the fiscal federalism or systemic decentralization has impacted positively or negatively on the commitment of the Nigerian government to the education sector, and how far this may have impacted on the quality of education services provided over the years.

87. The financial management of primary education has been placed on the State Primary Education Boards (SPEB), which were established as counterparts of the National Primary Education Commission (NPEC). The SPEB among other responsibilities was charged with the management of primary schools in the states, disbursement of funds provided to it from both federal and state sources and ensuring annual auditing of accounts. At the local government level, the state primary education board (SPEB) performs some functions through the local education authority (L.G.E.A). Some of its functions are among others the day to day administration of the primary schools in its area of jurisdiction, submission of annual estimates, accounts and monthly returns to the Boards, and ensuring that annual reports are rendered to the education board on all activities of the authority. For effect, each LGEA has a separate account into which payments and credits are made by the SPEB and local government. The primary school teachers' salaries are deducted at source from the statutory allocation of Local governments. Perhaps the major advantages of this direct deduction of the teachers' salary component of local government allocation from the federation account is that teachers' salaries were guaranteed. But after this deduction, nothing significant is left to attend to all other needs of education at that level, such as the need for instructional materials, textbooks and so on. The burden of the provision of these essential components of quality learning thus rests on Local government officials, the parents and community associations. As such the issue to address is the amount of money allocated to the different tiers of government in light of their various responsibilities. The Ekiti State of Nigeria will serve as a case study to illustrate in practical terms, fund disbursement and management as it affects primary education in Nigeria.

88. There are three tiers of financing primary education in Ekiti state. According to a source within the SPEB, the Federal government contributes about 6% which is meant to cater for capital projects such as school buildings, the state government contributes about 12% which covers running and overhead costs while the remaining 82% comes from the local government and this covers the payment of teachers' salaries. The local government share is usually deducted directly from the local government's share of centrally collected revenue pooled in the federation account and paid directly into the account of SPEB by the Central Bank of Nigeria. Since 2002 the practice has changed based on a ruling of the Supreme Court that declared illegal the first line deduction from the federation account. the payment of all monies due to the state and local governments into the State/Local governments' Joint Account (JAC). The state government's contribution to funding primary education (which covers running costs)

also goes directly to the SPEB's account. It is from this money that running costs are given to the Local Government Education Authorities and imprest to the Head teachers.

89. It is the Local Government Education Authority (LGEA) that relates directly with the primary schools in terms of fund disbursement. While the LGEA does not handle physical cash it does all the paper work. To ensure accountability and transparency, the accounts of the LGEAs are audited at three levels, one internal and two external.

90. In terms of ensuring the quality of teaching and learning, the School Services Division of the LGEA undertakes inspection of schools addressing such things as actual delivery of instructions, lesson notes, school records and instructional materials. The Planning Research and Statistics Division of the LGEA is charged with the responsibility of supervising the building and maintenance of physical structures in the schools. These two divisions also exist at the level of the SPEB. The LGEAs undertake the distribution of instructional materials directly to the schools, when necessary.

91. Finally, the last issue to address is the involvement of parents and the community in the management of primary schools in Ekiti state. Parents are involved through the Parents/ Teachers' Association where issues of interest to the schools are tabled and discussed. They can initiate capital projects on their own while they take part in planning such activities as inter-house sports. The community is also involved through what is called neighborhood inspection scheme. By this arrangement, select members of the community such as community leaders, retired school teachers and clergymen are appointed on an honorary basis to undertake inspection services in respect of schools in their community.

92. The Universal Basic Education (UBE) is the latest effort of the Nigerian government to come to terms with the need for making education available to a broad spectrum of the Nigerian society. The management structure of the UBE program is a model in co-operative and consultative federalism, involving all the three tiers of government and even extending to the community level. The Federal Government has the responsibility of initiating and launching the program, providing minimum standards and guidelines for its operations as well as general oversight and monitoring; mobilizing domestic and international support for the program and initiating and intervening in critical areas of need for the success of UBE. Responsibilities at the State level include the formulation of policies for UBE in their states; the monitoring of the day to day running of the program in their states; the recruitment, disciplining and promotion of teachers on grade level 07 and above; the payment of the salaries of junior secondary teachers and the establishment and maintenance of State Primary Education Boards and other state level agencies. Finally, Local governments are responsible for the establishment and maintaining of Local Government Education Authorities in their areas; the monitoring of day to day operations of the program in their areas; the recruiting, disciplining and promoting teachers and other primary school level staff in their areas.

### **4.3. Financial management of education in a decentralized setting: The case of Uganda**

93. The Ugandan Education Strategic Investment Plan framework prioritizes the following strategic policy objectives: (i) ensuring universal access to primary education; (ii) maintaining and improving quality of primary education; (iii) ensuring equity of access to all levels of education with an emphasis on regional and gender imbalances, and on special education needs children; (iv) forging a stronger partnership between the public and private sector, with an increasing contribution from the private sector at the post primary education levels; (v) strengthening the role of central government as the

policy powerhouse for education sector development and improving planning and monitoring capacity and (vi) building the capacity of the districts both to provide public services and to effectively enable private services delivery.

94. The broad ESIP financing policy objective is to demonstrate the highest priority for primary education to secure high quality Universal Primary Education (UPE), to expand secondary education opportunities underpinned on increased budgetary shares, while increasing levels of cost sharing at post secondary levels, to increase non salary recurrent spending levels for the sector in order to sustain quality of services and finally to guide communities in streamlining use of their contributions to primary education, by improving its targeting and effectiveness.

95. In order to assess financial management of education in a decentralized setting, it is important to examine the channels that are involved in the flow of finances from the centre to the districts under the UPE policy.

96. UPE Funds pass through 9 institutions, the result thereof being that it takes from 15 days to 233 days for UPE funds to flow through from the MOES to the Schools, depending on which District and which school. Delays make it difficult for Head Teachers to predict and plan for the arrival of monthly releases or even to differentiate and identify each monthly release. Some schools had not received all the nine (9) releases for 1999 by the time the study was carried out.

97. Districts do not make UPE Budgets on the basis of enrolment figures; hence, criteria used on allocating funds to schools are neither clear nor transparent. Furthermore, District authorities retain some UPE funds on their accounts; it is not clear how such funds are ultimately utilized. Finally, the mode of notification of availability of funds between the District Education Officers (DEO) and schools is wanting.

98. As far as record keeping and accountability is concerned, it is important to point out their poorness. The fact that accounts are not properly managed is exacerbated by the lack of provision at the district level to provide and monitor accountability of UPE funds. Another problem is the lack of transparency by Head Teachers who are further discouraged by lack of acknowledgement of accountability Reports by the DEO. Besides, there is no mechanism to penalize Head teachers who fail to file accountability returns. Consequently, only three (3) districts out of forty five (45) districts at the time or about 7%, have passable accounts records. The most important factors contributing to the poor book keeping and accountability are among other reasons the lack of capacities, the time consuming accountability process and the fact that most chairmen of school management committees (SMC) are illiterate and often give blanket approvals to SHTs requests. They cannot verify the authenticity of the transactions and subsequently, accountability returns to the DEOs. Where the Chairman of the SMC is competent, there are often conflicts between the head teacher and the chairman, resulting in delayed accountability. Finally Financial Accountability reports, submitted to the DEO's, do not reflect value for money accountability. In most cases, items purchased are either overpriced or sub-standard or quantities are over-stated.

99. Some general conclusions can be drawn, namely that due to poor record keeping, vital information is lost. This complicates both the accountability and reconciliation process and, subsequently, delays monthly accountability returns to the CAO. In a nutshell, flow of UPE funds encounters serious problems in districts. But then where decentralization is effective, skilled accounting and book keeping staff have been recruited, the accounting functions are computerized, good records are kept and accountability of UPE funds is prompt.

100. On the basis of these findings, several interventions were implemented to correct the situation. As far as the mismanagement of UPE conditional grants, the requirements for districts and schools are being enforced to ensure transparency and accountability in the use of conditional grants; further pursued through the establishment of a systematic mechanism of collection and analysis of a number of district and school level performance and financial indicators. To raise the public awareness of efforts to promote transparency, a multi media campaign was launched to educate the general public on the various aspects of the UPE program including the community's role in promoting transparency and accountability in the use of UPE funds. The inadequate capacity to manage decentralized education program were tackled through capacity building measures to enhance the management and implementation of the decentralized program. Even though these corrective measures go in the right direction, there are still inadequacies of financial management of education in a decentralized setting in Uganda.

101. The critical issues in the process of providing Education For All are the quality of education received by beneficiaries at all levels of the system and the efficient management of educational resources under the decentralized education system in the countries involved, here Mali, Nigeria and Uganda. These two issues are interwoven to the extent that for quality to be assured there must be adequate funding and prudent management of resources made available. Even then quality control measures and institutions put in place cannot function effectively without the necessary funding.

102. Decentralization policy in Uganda and Mali is in an infant stage, less than ten years whereas Nigeria has a much longer tradition. The Malian and Ugandan societies particularly local government settings are still internalizing the values of decentralization and the institutional mechanisms for appropriate implementation.

103. Over all, one can say that the process of decentralization in Mali is underway which has raised the awareness of the local populations of their own responsibility in the process of their development. This engagement has improved the schooling rate in some localities. There are nevertheless some difficulties confronting the process, among which the insufficiency of the financial and human resources of the Territorial Collectivities (CT), the lack of command of planning and management procedures by the CT, the still important implication of the state's central services in the financial management of education, the weak political commitment for an effective and real transfer of competencies and resources from central to CT level.

104. There is no doubt that the Nigerian educational system needs a considerable increase in the level of resources made available to education. In practical terms, the different levels of government must have access to resources commensurate to their responsibilities. There is also a corresponding need to put in place appropriate mechanisms to ensure judicious use of resources.

105. An important facet of this efficient management of resources and the need to ensure the provision of quality education under the decentralized setting in Nigeria is the subsisting revenue sharing formula in the country. The present arrangement, which allocates 48.5% to the federal government, has only succeeded in putting too much funds in the hands of that level of government to the detriment of the others. Therefore, if the states and local governments are to commit more funds to education, it is necessary to devise a revenue allocation formula or revenue mobilisation mechanisms that will be more favourable to them. More fundamental is that the unavailability of adequate resources at the lower level implies that serious constraints are imposed on them. The decentralisation process may thus have compromised efficiency and the provision of good quality education in the Nigerian education system. Devising an appropriate revenue formulae (a very contentious issue under the Nigerian Fiscal Federalism), which will take into account the responsibilities of governments at the different levels will go a long way

in easing the financial burden, thus ensuring quality education at the different levels. Furthermore, the active participation of the community and parent teachers association at the primary level of the education system may serve to alleviate some of the problems.

106. Although there are achievements in Uganda in terms of community involvement, increased enrolment, training of teachers and provision of classrooms and instructional materials; financial management is still wanting. However, the analysis shows that there are key interventions which if well implemented would dramatically improve financial management of education in Uganda. Indeed, improved financial management will depend on training and sensitization workshops for all the actors to appreciate the structures and guidelines of record keeping, accountability and above all honesty.

107. The findings in the Ugandan case study should therefore be treated as tentative since there are still pilot projects under the Medium Term Budget Framework to implement decentralization in education in Uganda.

108. All three case studies make the case of decentralization (with or without sector wide approach) as a way of ensuring quality education. Even in the Nigerian case where decentralization seems to have impacted negatively on the quality of education, not decentralization per se is the reason of this counter performance but the way in which it is being implemented. Mali and Uganda seem to fare better. Nevertheless the studies show that despite some achievements, there still is room for a lot of improvement as far as the financial management of Education in a decentralized setting is concerned.



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