

**Small Project Grants 2005:  
Assessing Corruption in the Education Sector**

**Public Expenditure Tracking Survey - Moyamba District  
A Pilot Study**

**Grantee:** National Accountability Group, Sierra Leone

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**1. Summary:**

In this project, we implemented a Public Expenditure Tracking Survey on the education sector in Moyamba District. We did this through the soliciting of information from schools as to the amount of school fees subsidies received by schools and the receipt of teaching and learning materials. Meanwhile, the project manager was responsible for soliciting official documents from the central government and the suppliers of these materials as to the amounts disbursed.

**2. Context:**

The education sector in Sierra Leone is in shambles, particularly in areas outside the capital city, Freetown, having suffered decades of neglect from the overly centralised government. The corruption that was institutionalised under successive regimes has led to the diversion of resources in all areas of service provision, and education, being the highest employer of civil servants in the country, is among the hardest hit. The decade-long civil war (1991-2002), itself largely a result of this institutionalised corruption and consequent marginalisation, proved disastrous for education, as displacement and constant threats of violence disallowed the possibility of continued education for thousands of pupils. The war was also characterised by the wanton destruction of essential infrastructure, including school buildings, and atrocities involving mass rape and the cutting off of hands.

Indeed, the education sector today is beset by problems: teacher salaries are abysmally low and are often not paid until months after due, and only then after civil servants have extorted a percentage.

Thus there is little incentive for educated persons to become teachers, leaving substandard teachers to teach large classes with the result that most pupils leave school barely literate.

The recent passage of the Local Government Act (2004) heralds new prospects for governance in Sierra Leone, as the 19 local councils have now begun to undertake certain key aspects of service delivery including health and education. The provision for greater accountability and transparency in local council activities is expected to yield greater benefit for schools, though this is largely dependent on the vigilance of civil society.

The National Accountability Group is the country's only membership organisation wholly dedicated to the fight against corruption. The project was made easier by the extensive network of partners located in each of Sierra Leone's 12 provincial districts. Challenges were presented by the season and location of the project: the rainy season which coincides with the end of the academic year made travel difficult, particularly in the rural district of Moyamba, where roads have fallen into disrepair and certain areas are only accessible through hazardous journeys by boat across rivers. The difficulty in receiving the necessary resources also delayed the program, with the result that surveyors were only dispatched after many schools had closed, requiring the surveyors to only select schools where the head teachers remained.

### **3. Project methodology and main findings:**

Objectives were defined by the perceived problems of schools accessing the materials promised them. The need to develop the capacity of the organisation to conduct such surveys was defined as the principal objective, as the ongoing decentralisation process will soon put responsibility for supplying schools on local councils, a process that NAG intends to monitor closely.

The program is modeled after the Ministry of Finance PETS undertaken in 2002, which revealed startling figures on the extent of corruption in the education sector. In that year, the PETS Task Team concluded that 45.1 percent of funds disbursed for school fees subsidies were unaccounted for, and that nearly 28 percent of teaching and learning materials were unaccounted for. Following the release of these results, the Ministry took action to achieve a higher success rate.

#### **Sample:**

Questionnaires were carried out in each of the fourteen chiefdoms in Moyamba District, and two randomly selected schools in each chiefdom were chosen for the study as a representation of the schools in Moyamba District as a whole. Moyamba District was selected because of its proximity to Freetown, and the effective network of local partners working in the district.

#### **Methodology:**

In order to add a sense of continuity to the 2002 PETS report conducted by the Ministry of Finance and also to provide a comparison after the two years since the last PETS report, this project focused on the same two indicators used previously to gauge expenditure within the education sector: school fee subsidies and the disbursement of teaching and learning materials, as a representation of the ministry as a whole since these two subsidies are such important elements of the ministry's budget.

The methodology is based in 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. Interviewers were trained in Freetown on the conduction of the research and the timeframe within which to carry it out. The training featured discussions of real world situations associated with effectively carrying out the research: problems likely to be encountered and how to deal with them. As a pilot study, the training team invited questions and suggestions from the surveyors themselves, familiar with the dynamics of operations in the district. The surveyors were selected from social studies graduates from the national university who had been recommended by the faculty, as well as residents of Moyamba District with surveying experience.

### **Processing of Data:**

Processing of the data was done using Microsoft Access. This was relatively straightforward, though a problem resided in the accuracy of the data in the questionnaires. Surveyors reported that some head teachers kept no written record of the teaching and learning materials received, and thus their responses reflected in the questionnaires were often estimated. This, it is expected, coloured the results as some schools reported receiving above or below the disbursed amount.

### **Findings:**

The findings of the study reflect a general improvement in service provision from the 2002 financial year. As a result of the previous Ministry of Finance PETS study (2002), an independent auditor was hired to deliver school fees subsidies to all government-assisted schools. In all 28 cases, the subsidies received reflected those reported as disbursed by the government. While this has led to an increase in the funds received by schools, there is a drawback: the auditor, KPMG, extracts a 10 percent commission plus the amount of Le 20,000 on the delivery of the subsidies to each school, reducing the amount to cover each student. Thus the schools under study received roughly 88 percent of the total distributed by the Ministry of Finance. Discussions with head teachers indicate the continued inadequacy of the amounts of school fees allotted to schools, forcing pupils, for example, to purchase their own desks and chairs at great expense. Discussions with community members also show that they are often required to pay “extra fees.” On average, school fees subsidies cover an average of less than Le 2000 (roughly 70 US cents) per student per term, making the government’s claim of “free education for all” a farce.

The provision of teaching and learning materials, in the case of Moyamba District, is handled not by the government, but by Plan International – an international organisation involved in child welfare. Plan was effective in the provision of promised materials, delivering all of the teaching and learning materials as recorded in their report as well as some additional materials such as supplementary readers, though the implications of such direct actions are problematic in that they subvert the responsibility that should rest with the government. Minor discrepancies were reported in the figures themselves, though this, as reported by the surveyors, has been attributed to estimations made by head teachers when official records were unavailable.

The questionnaires directed at pupils, while not intended to be a scientific study, indicated that pupils received only about 70 percent of the materials allotted them. The provision of materials is based on the previous year’s enrolment, and thus teachers are often forced to distribute them beyond the amounts intended. Discussions with community members also revealed that some head

teachers are suspected of selling portions of the materials received to supplement their own incomes.

### **Conclusions:**

The conclusions derived from the survey include the following:

- While the use of KPMG in disbursing school fees subsidies allows for a greater percentage of total funds to reach the schools (roughly 88 percent) in Moyamba District, it would be preferable for KPMG to receive a flat fee for its administrative costs so as not to deduct from the fees subsidies themselves, which in effect reduces the amount received by schools per pupil.
- While the provision of teaching and learning materials in Moyamba District is not representative of the whole country because of Plan International's intervention, some issues should be noted. In reality, the responsibility should rest with the government, as donor funds merely perpetuate the dependency of government on their support and allows it to be complacent about reforming its own institutions rather than carry out the duties it should be performing. This issue, of course, stimulates the larger question of the sustainability of direct donor involvement in developing countries
- Greater levels of community involvement should be facilitated in schools. The lack of transparency of many head teachers creates a major risk in every school in the country. For if head teachers are not required to keep proper accounts and receipts of their expenditures and the disbursement of the materials and funds they receive on behalf of their pupils, they are no longer accountable. This final aspect of disbursement now becomes the most crucial to monitor.

### **4. Impact and recommendations:**

The impact of the project was more institutional than a substantial impact on the district. The conduction of the program has helped the organisation develop its own institutional capacity to carry out empirical research. The ability to carry out Public Expenditure Tracking Surveys will remain in the organisation's institutional memory, having learned important lessons about the logistical and practical aspects of their conduction. This is indeed very timely during the ongoing decentralisation process, as the responsibility of supplying schools will fall on the country's 19 local councils at the start of the upcoming 2005/2006 Academic Year. The National Accountability Group has already entered into negotiations with the Decentralisation Secretariat for support to carry out a nationwide Public Expenditure Tracking Survey on the Education Sector. This will be the first real test of the ability of local councils to deliver services, and NAG is now up to the task of ensuring integrity in the process.

As in other developing countries, civil society in Sierra Leone remains the primary check on government abuses. The international community, despite the major donations it makes to the government, is reluctant to impose strict conditionalities on the government or ensuring that the funds that it gives are spent judiciously. The advantage of the use of NGOs to conduct anti-corruption work is that they are truly independent. The Anti-Corruption Commission is hardly effective in tackling the pervasive problem in the country. This is largely because the position of Commissioner is a presidential appointment, and thus the office is politicized. Another irony is

that government efforts to ensure accountability in its dealings are themselves fraught with allegations of corruption; the annual conduction of the PETS by the Ministry of Finance, for example, is alleged to be riddled with the misappropriation of funds. The disadvantage of NGOs in Sierra Leone is that they have little sense of cooperation among themselves, and similar organisations end up duplicating work.

Challenges encountered in the implementation include the reluctance of government officials to hand over relevant documents as to the school fees subsidies. Other challenges were mostly logistical. The difficulty receiving the TI money put a wrench in the plans, though not the fault of either party, as the date of departure for the surveyors was delayed by over a week. Another challenge was the estimation of the budget to meet the needs of the surveying team, particularly following the drop of the Euro.

It is now acknowledged that Moyamba District was a poor selection to study, because Plan International, not the government, was responsible for the delivery of teaching and learning materials in Moyamba for the 2004/2005 academic year.

It is recommended that future PETS studies of the education sector should be more expansive in the data collected, as the methodology is perhaps too simplified in only accounting for school fees subsidies and teaching and learning materials. The methodology should be expanded to include, for example, the tracking of teachers' salaries, including delays involved in disbursement, as the delay tends to exacerbate problems of teachers requesting illegal extra fees from pupils. NAG also recommends that a deeper level of investigation should be employed in the PETS methodology to target the community level to ensure that the materials received by schools are used appropriately, in response to allegations that teachers sell the materials rather than distribute them freely. Attempts should also be made to find out the amounts and circumstances of teachers demanding extra school charges that are levied on school pupils.

So while some changes in approach will be made in the conducting of future programs, the plan to conduct a nationwide PETS will be based very much on the experience in Moyamba District. Timing is a key element of the process, and the future PETS program on the education sector will take place at the beginning of the following Academic Year. At that time, all documents will have been completed from the third term, and the head teachers will all have returned to their schools for teaching.

**Public Expenditure Tracking Survey Questionnaire**

**Moyamba District**

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Chiefdom: \_\_\_\_\_

School Name: \_\_\_\_\_

Location: \_\_\_\_\_

Name and Position of Person(s) Interviewed:

Contact:

1. \_\_\_\_\_

\_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_

3. \_\_\_\_\_

\_\_\_\_\_

Number of Pupils Enrolled: \_\_\_\_\_

Number of Teachers: \_\_\_\_\_

School Fee Subsidies

Amount received by sampled school for school fee subsidies during 1<sup>st</sup> Term 2004/05:

Le \_\_\_\_\_

Balance remaining to sampled school for school fee subsidies during 1<sup>st</sup> Term 2004/05:

Le \_\_\_\_\_

Amount received by sampled school for school fee subsidies during 2<sup>nd</sup> Term 2004/05:

Le \_\_\_\_\_

Balance remaining to sampled school for school fee subsidies during 2<sup>nd</sup> Term 2004/05:

Le \_\_\_\_\_

Learning Materials

Amount of learning materials received by sampled school for 2004/2005 Academic Year:

<b>Register</b> (pscs)	<b>White Chalk</b> (pkts)	<b>Coloured Chalk</b> (pkts)	<b>Slates</b>	<b>HB Pencils</b> (pscs)	<b>Sharpeners</b> (pscs)	<b>Erasers</b> (pscs)	<b>Rulers</b> (pscs)

<b>Pens</b> (pscs)	<b>Crayons</b> (pkts)	<b>Plasticines</b> (pkts)	<b>Ex Bk 1A Ruled 24</b> (pscs)	<b>Ex Bk 1A Sq. 40</b> (pscs)	<b>Ex Bk 1A Plain 40</b> (pscs)	<b>Ex Bk 3 Dbl Lines 40</b> (pscs)	<b>Ex Bk 4 Ruled 40</b> (pscs)

<b>Ex Bk 4 Ruled 80</b> (pscs)	<b>Ex Bk 5 Sq. 40</b> (pscs)	<b>Ex Bk 6 Ruled 80</b> (pscs)	<b>Ex Bk 9 Plain 40</b> (pscs)	<b>Ex Bk 11 Plain &amp; Ruled 80</b> (pscs)	<b>Other 1</b> _____	<b>Other 2</b> _____	<b>Other 3</b> _____

Name of Interviewer: \_\_\_\_\_

Signature of Interviewer: \_\_\_\_\_

Date of Interview: \_\_\_\_/\_\_\_\_/\_\_\_\_

Questionnaire for Pupils

Learning materials received by sampled pupil during 2004/2005 Academic Year:

<b>Register</b> (pscs)	<b>White Chalk</b> (pkts)	<b>Coloured Chalk</b> (pkts)	<b>Slates</b>	<b>HB Pencils</b> (pscs)	<b>Sharpeners</b> (pscs)	<b>Erasers</b> (pscs)	<b>Rulers</b> (pscs)

<b>Pens</b> (pscs)	<b>Crayons</b> (pkts)	<b>Plasticines</b> (pkts)	<b>Ex Bk 1A Ruled 24</b> (pscs)	<b>Ex Bk 1A Sq. 40</b> (pscs)	<b>Ex Bk 1A Plain 40</b> (pscs)	<b>Ex Bk 3 Dbl Lines 40</b> (pscs)	<b>Ex Bk 4 Ruled 40</b> (pscs)

<b>Ex Bk 4 Ruled 80</b> (pscs)	<b>Ex Bk 5 Sq. 40</b> (pscs)	<b>Ex Bk 6 Ruled 80</b> (pscs)	<b>Ex Bk 9 Plain 40</b> (pscs)	<b>Ex Bk 11 Plain &amp; Ruled 80</b> (pscs)	<b>Other 1</b> _____	<b>Other 2</b> _____	<b>Other 3</b> _____

Name of Interviewer: \_\_\_\_\_

Chiefdom: \_\_\_\_\_

Signature of Interviewer: \_\_\_\_\_

School: \_\_\_\_\_

Date of Interview: \_\_\_\_/\_\_\_\_/\_\_\_\_

Location: \_\_\_\_\_