

May 2019

Ministry of Education and Sports

**Budgeting and Implementation Guidelines for Primary and Secondary
Schools**

May 2019

07 Education Sector

Primary and Secondary School Budget and Implementation Guidelines

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INTRODUCTION

These guidelines are issued by the Ministry of Education and Sports (MoES) to Local Governments (LGs) and Schools to provide information about the Universal Primary Education (UPE) and Universal Secondary Education (USE) and UPOLET capitation grants and to guide preparation of work plans and budgets as well as implementation of activities at school level.

The guidelines are structured into three parts. Part 1 provides general information, including the school mandates as well as the purpose of the non-wage recurrent (capitation) grant. Part 2 outlines the summary of budget requirements and implementation guidelines for UPE and USE capitation. Part 3 outlines the process for raising and addressing grievances. The subannexes provide templates/formats, which schools should use during implementation of the budget requirements and these guidelines.

PART I: GRANT INFORMATION

1 Mandate of Schools and purpose of the non-wage recurrent grant

1.1 School Mandates

The key mandate of primary and secondary schools is to provide quality education and sports while at the same time instituting mechanisms to enrol and retain learners in school.

1.2 Purpose of the school capitation grant

The purpose of the non-wage (capitation grant) transfer to schools is:

- To fund operational costs of managing schools
- To fund maintenance of school facilities
- To facilitate measures to improve learning outcomes and attract more learners
- To finance sports and co-curricular activities

PART II: BUDGET REQUIREMENTS AND IMPLEMENTATION GUIDELINES

2 Summary of Budget and Implementation Requirements

For each school, the following budget and implementation requirements must be adhered to:

1. Each school is required to prepare an annual budget and financial statement capturing funds from **all** sources to the school and expenditures incurred from those sources. These should be submitted to the LG with copy to MoES ahead of each academic year (January).
2. Schools are required to maintain and operate a bank account, accurately recording the actual expenditure in the cash book and carry out monthly bank reconciliations.
3. An additional book is required to be kept for petty cash.
4. Schools are required to prepare termly progress reports outlining activities undertaken and expenditures incurred.
5. Schools are required to prepare for inspection and following this, provide implementation reports of the corrective actions identified by the relevant authorities.
6. Schools are required to prepare an annual school improvement plan focusing on improving student and teacher performance, as well as issues identified in the inspection reports.
7. Schools are required to maintain an asset register and report to the Education Office on the status of assets and the infrastructure required to meet national minimum and LG average standards.
8. Schools are required to budget for and maintain a stock of emergency sanitary pads for girls.
9. Schools must not budget for activities specified as ineligible Expenditures.
10. All schools need to ensure that there is (a) a systematic process for handling of grievances from various stakeholders, (b) cases are recorded, referred and followed up as per guidelines and (c) information on the public notice board showing available avenues for stakeholders to lodge those grievances.

2.1 Roles and Responsibilities of head teachers and teachers

The **Head Teacher, under the oversight of the SMC/BoG, is required to ensure that:**

- Each school publishes a list of teachers (and their photographs) specifying all teachers on its payroll on the school notice board;
- Each school should have class attendance registers, which must be filled by all teachers on a daily basis.
- Head teachers should submit a monthly report to DEO/MEO on teacher (and pupil) attendance on a monthly basis.
- Teachers should follow the education service Notice, 2012 (teachers' professional code of conduct).
- Teachers who do not comply with the professional code of conduct are disciplined.
- All teachers in a school are appraised annually.
- Head teachers should prepare for inspection which is scheduled at least twice per term and reports produced.
- Head teachers should internalise and implement guidelines, policies, circulars issued by the MoES and as disseminated and explained to them by the District Education Office.
- School inspection reports have been discussed with staff and used to recommend corrective actions, and that those actions have subsequently been followed-up.

2.2 School Level Expenditures

Annually, LGs make a budget provision for non-wage recurrent grants that are transferred directly to schools from MoFPED following the guidance of the MoES. The purpose of these grants is to fund the operational/running costs of schools in execution of education service delivery. Hard-to-reach and other schools may receive additional resources at the discretion of the Local Government, beyond the minimum grant level. Schools may also receive funds and contributions from other sources. This section provides guidance to schools on the policies and principles for budgeting for funds at the school level and the various eligible expenditures for non-wage grants.

2.3 Budgeting and Financial Management

2.3.1 School Level Budgets and Annual Financial Statements

Each school is required to prepare an annual budget and financial statement capturing funds from **all** sources to the school and expenditures incurred from those sources. The school budget should outline all planned activities and ensure that expected revenues match planned expenditures for the new financial year.

The Budget and Annual Financial Statement must include funds from (a) the previous financial year which were not spent; (b) the recurrent non-wage grant for the new FY; (c) revenue and expenditure funded by donors directly to schools; and (c) all other sources, if any. This includes donations received from well-wishers both in cash, in kind (values to be imputed) from fundraising efforts etc.. This ensures that there is no duplicate funding for activities in schools by government and the off-budget donors.

2.3.2 Planning and Budgeting for Capitation Grants

All eligible primary and secondary schools will receive capitation grants based on the approved unit costs per school and per learner, in accordance with guidance from the MoES. Before the beginning of each academic year, all beneficiary schools are required to prepare an annual school budget derived from the annual work plan with inputs from all key stakeholders namely; pupils, teachers, PTA, SMC/BoG and local authorities. The budget should be discussed and approved by the SMC/BoG and submitted to the relevant local government authorities with copy to MoES for approval before the start of the academic year.

All planned expenditures should be in accordance with the approved budget and these guidelines. The table below provides a list of eligible and ineligible expenditures for which the capitation grant may be used.

Table 1: Indicative eligible and ineligible Expenditures/items for primary and secondary education

Indicative Eligible Expenditures (what may be funded)	Indicative Ineligible Expenditures (what may not be funded)
<ul style="list-style-type: none"> • Management of schools e.g. registers • Procurement of instructional and scholastic materials e.g. teachers’ lesson plan books, chalk, pupils’ certificates etc. • Basic office equipment and stationery • Co-curricular activities • Provision of relevant specialized equipment/materials • Operation and maintenance of school facilities • School furniture repair and replacement • Water, sanitation and hygiene (medical services, refuse collection, fumigation, cleaning equipment, first aid kits.) • Emergency sanitary pads • Equipping the First Aid Box • Security and safety • Transport and communication expenses • Short-term staff development programs including continuous professional development relevant to the teacher’s functions. • Repairs of text books and their storage places 	<ul style="list-style-type: none"> • Teacher training and staff development courses abroad • Payment of per diem or allowances

2.3.3 Financial Management at School level During the Financial Year

Schools are required to:

- Maintain and operate a bank account into which the non-wage recurrent funds are deposited, then drawn, as expenditure is required. The signatories to the school bank account are the head teacher and chairperson SMC/BoG. Both signatories are required for withdraw of funds from the school account
- Check that the item(s) being procured has/have been provided for in the budget before expenditure is made.
- Maintain up-to-date books of accounts including, accurately recording the actual expenditure in the cash book and conduct monthly bank reconciliations. Maintain a petty cash book where petty cash is in place to accurately record and conduct regular reconciliations.
- Ensure that the Sub-Accountants of Sub-counties/Municipal Divisions/Town Councils will assist the schools in maintaining the books and accounts (e.g. cash books and bank reconciliations).
- Prepare monthly financial reports and ensure that these are presented to the SMC/BoG, and in addition, provide termly reports to the SMC/BoG and the DEO.
- Display a summary notice of incomes and expenditures on notice boards at the school.

2.3.4 Guidance on Procurement procedures

Procurement must be conducted through the structures and procedures that are prescribed by the Public Procurement and Disposal of Public Assets (PPDA) Guidelines No. 5 (2014) for schools. In accordance

with the PPDA Act, Regulations and Guidelines, schools are considered as Procuring and Disposing Entities (PDE) under the MoES.

Institutional Arrangements

PDEs are required to establish institutional structures to ensure that all procurement and disposal activities are carried out in accordance with the Act and Regulations, and that these conform with ethical conduct and best practices.

Head teachers are the Accounting Officers (AOs) in PDEs. The SMC, in the case of primary schools, and the Finance and General Purpose Committee of the BoG, in the case of post-primary institutions, play the role of the Contracts Committees (CCs), while the Bursar plays that of the Procurement Disposal Unit (PDU). The AO, CC, PDU and User Departments (UDs) in a PDE are required to each act independently in relation to their respective functions and powers. For details on the functions and powers of each decision making entity in the procurement and disposal of public assets, please refer to the PPDA Guidelines for schools, 2014.

PDE categories and staffing requirements

Procurement and disposal activities in PDEs cover a wide range of items such as:

- a) Supplies and services for maintenance, repair and operations;
- b) Works for expansion and provision of infrastructure;
- c) Consultancy advisory services in a limited scope; and
- d) Disposal of unserviceable stores.

In accordance with the PPDA Guidelines 2014, PDEs are classified in categories of small, medium and large depending on their annual budget. For each category, the guidelines set out required numbers for procurement staff to handle procurement activities. The table below summarizes the PDE categories and required levels for procurement staff.

Size of Annual Budget	PDE Category	No. of Procurement Staff
Not exceeding UGX 45 million	Small	1
Not exceeding UGX 150 million	Medium	2
Over UGX 150 million	Large	2

Procurement Planning for schools

- PDEs are required to prepare a procurement plan based on the school's approved budget.
- User departments (UDs) are responsible for identifying their procurement needs which should be submitted to the PDU for consolidation.
- The PDU should then integrate the requirements into the annual expenditure plan in order to enhance procurement scheduling, financial predictability, accounting and oversight over procurement budgets.

PDEs should not initiate any procurement proceedings or activities for which funds are neither available nor adequate, except:

- a) where the delivery of goods, services or supplies and consequent payments to provider are anticipated to be effected from subsequent FYs.

- b) in the case of framework contracts, funds will be committed at the time of issue of each specific call of order.

Procurement may be initiated in accordance with the PPDA Act and Regulations, before the receipt of funds, but a contract shall not be awarded before the availability of funds.

Choice of Procurement methods, steps and responsibilities

The procurement method to be used should be selected based on expenditure thresholds, time, duration, level of authorization and urgency of the requirements. The table below outlines the procurement methods and corresponding thresholds set out in the PPDA Guidelines 2014.

Procurement Methods	Conditions/Rules for Use and Thresholds
Open Domestic Bidding	Used where: <ul style="list-style-type: none"> • The estimated value of the procurement exceeds UGX 20 million • Open to bidders following a public advertisement of a bid notice. • Bid documents may be issued at a fee and should be recorded using the form in Subannex 12 of the PPDA Guidelines, 2014. • A public bid opening to be held
Restricted Domestic Bidding	Used where: <ul style="list-style-type: none"> • The estimated value of the procurement or disposal does not exceed UGX 20 million and is above UGX 5 million. • Invitation to bid shall be addressed to at least three bidders. • Public bid opening shall be held.
Quotations/Proposals Method	Used where: <ul style="list-style-type: none"> • There is insufficient time for open domestic or restricted domestic procedure such as in an emergency situation; • The estimated value of the procurement exceeds UGX 500,000, but does not exceed UGX 5 million. Acceptance of a quotation shall be by use of a purchase order. And, a minimum of 3 quotations shall be obtained to facilitate comparison and competition.
Micro Procurement – this includes items procurement using petty cash.	Used where: <ul style="list-style-type: none"> • The estimated value of the procurement does not exceed UGX 500,000
Direct Procurement	Used where: <ul style="list-style-type: none"> • There is insufficient time for any other procedure, such as in an emergency situation; • The works, services or supplies are available from only one provider;

Procurement Methods	Conditions/Rules for Use and Thresholds
	<ul style="list-style-type: none"> Value of the new works, services or supplies does not exceed 15% of the original or existing contract value.

*NB: Please refer to the PPDA Guidelines, 2014 for detailed procedures for each of the above procurement methods.

Procurement Steps and Responsible Entity

S/N	Procurement Activity	Responsible
1.	Identify procurement needs and prepare procurement plan for user department.	UD
2.	Consolidate and present procurement plan for review and approval.	PDU
3.	Review and approve procurement plan, if satisfactory.	AO
4.	Initiate procurement process in line with PPDA Guidelines 5, 2014.	PDU
5.	Advertise/obtain at least three quotations from bidders in line with the selected procurement method and procedural steps outlined in the PPDA Guidelines, 2014.	PDU
6.	Evaluate bids and make recommendations of best qualified contractor(s) in line with the PPDA Guidelines 5, 2014.	EC
7.	Seek approval of award and the draft contract to the contracts committee.	PDU
8.	Issue award to the best evaluated bidder at least ten days before signing the contract.	PDU
9.	Communicate award to successful bidder(s).	PDU
10.	Handover copy of signed contract to the UD	PDU
11.	Manage implementation of contract	UD

Reporting on Procurement Activities

Regular reports on implementation of the plan should be prepared by the Procurement & Disposal Unit. The report is to include compliance or variances if any from the plan and the identified courses of such variances for remedial action.

PDEs, which are fully decentralized, shall make their quarterly reports through the CAO of the district. PDEs under Central Government shall make their quarterly reports through their governing bodies to the AO of MoES in the respective format set out in the PPDA Guidelines, 2014.

2.3.5 Reporting at School level

At the beginning of each academic year (i.e. by 30th of January), all schools must submit to their respective local government authorities (CAO) the approved budget estimates and work plans. It is recommended that the annual school budget and work plan covers the following:

- Introduction: this should provide a summary of achievements and challenges in the previous academic year and planned activities.
- Estimated Income: this provides a summary of all envisaged sources of income/revenue presented in comparison with the previous year.
- Expenditure proposals: these should be based on the specified eligible expenditure items and any other item recommended and approved by the SMC.
- School Improvement Plans
- School Assets, in terms of infrastructure, its condition, maintenance and requirements

The forms in the subannexes below provide templates for preparing school annual budgets, work plans and progress reports.

2.3.6 Maintaining School Level Information

Schools are required to prepare and submit EMIS returns on a monthly basis to the DEO/MEO in accordance with guidance from MoES. Head Teachers should ensure the following information is maintained at the school level:

- Teacher Arrival and Departure Registers
- Pupil Attendance Registers
- Asset register and report to the Education Office on the status of assets and the infrastructure required to meet national minimum and LG average standards.
- A copy of the school termly report submitted to the DEO/MEO/MoES (format below)
- A monthly report to DEOs/MEOs on teacher attendance and presence
- Reported cases of any grievance reported at the facility level.

2.3.7 Carrying out school preparatory activities in readiness for inspection

Schools need to prepare for inspection by checking themselves against Indicators from the Handbook for School Inspection, including:

- Quality of Teacher's Planning: e.g. linkage between lesson plans, schemes of work and national curriculum requirements, with relevant teaching and learning aides.
- Quality of use of resources and the classroom environment e.g. availability, sufficiency appropriateness of teaching and learning materials.
- Quality of the Teaching and Learning process e.g. clarity of purpose of the lesson and teacher presentation.
- Assessment and record keeping e.g. the extent to which a range of assessment methods are effectively used to evaluate the outcomes of teacher and process learning.
- Teacher knowledge e.g. confidence of the teacher with the subject knowledge taught.
- Pupils' understanding and attainment e.g. pupils' attainment in literacy and numeracy.
- School management and governance e.g. credibility and esteem of the head teacher and school management in the community.
- Financial management, e.g. quality of budgeting, account keeping, financial reporting, transparency and accountability.
- Management of resources e.g. availability and completeness on inventories.

- Support supervision of teaching and learning e.g. documentary evidence that teacher planning, timetable implementation, records of work and pupil assessment have been actively monitored by the head teacher.
- Staff deployment and development e.g. equity of work load between teachers in the timetable.
- Management of co-curricular activities e.g. direct observation of co-curricular activities in progress and level of participation of pupils in Creative Arts and Physical Education (CAPE) I and II. NB:
 - CAPE I is Music Dance and Drama
 - CAPE II is Games and Support
 - CAPE III is Art, Crafts and Entrepreneurship
- Access and equity e.g. pupil enrolment rates, attendance rates, dropout rates.
- Learning climate and relationships within the school.
- School governance e.g. minutes of governing body meetings.
- Staff and other management meetings eg minutes of the meetings. At least 2 staff meetings per term – one at the beginning of the term and the other at the end. Departmental meetings such as Mathematics, science etc should also be held at least twice a term. Management meetings include the School Management Committee and its subsidiaries such as Finance Committee, Academics Development and Disciplinary Committee
- Community relations e.g. evidence of the extent to which parents regularly visit the school.
- Provision of lunch to pupils at school
- Implementation of policy to place text books in the hands of pupils (Not just to be kept in the Library in the head teachers' office)

For detailed themes under each indicator, please refer to Handbook for School Inspection, 2006 (Re printed 2016), Ministry of Education and Sports

2.3.8 Strategies to attract and retain children at school

At the school level, school development plans have to be made by school staff and approved by SMC/BoG. These plans will include practical actions aimed at providing the minimum standards and basic requirements for ensuring that the schools are child friendly, with necessary facilities and resources to enable Ugandan children –girls and boys- of school going age to **enter, remain** and successfully **complete** the primary and secondary cycle of education. These actions could include:

- Carry out a school audit for girl and boy friendly environment including:
 - Provide inclusive safe, private and clean urinals for both boys and girls anal cleansing materials.
 - Organise open days: to showcase girls' and boys' learning to parents, highlight the need to support children with special needs, use music, drama, crafts to sensitise the communities.
 - Invite role models to the school to motivate pupils to attend school.
 - Organize school health parades.Washrooms/changing rooms for adolescent girls and emergency sanitary towels.
 - Availing hand washing facilities including soap.
 - Availing clean water for drinking.
 - Providing facilities that address the needs of girls and boys with special needs such as ramps, toilet seats, support rails/frames.
 - Providing sports facilities for girls and boys such as play grounds and equipment.
- Child friendly and supportive senior male/female teacher who conducts regular guidance and counselling.

2.3.9 Monitoring School Construction Projects

Each financial year, LGs are allocated an education development budget to fund education infrastructure investments in line with guidelines from the MoES and the LG planning and budgeting guidelines issued by the MoFPED. The education development budget should be used to fund among others, construction and rehabilitation of school infrastructure as well as provision of school equipment in accordance with the capital investment prioritization guidelines. New infrastructure must be constructed on land owned by the LG/school evidenced by a land title and/or agreement in the names of the institution. The LG is required to publicly display information on the schools prioritized and selected for construction projects.

Ministries (MoES, MoFPED, MoLG and Presidents Office) shall be responsible for the monitoring & evaluation of construction projects across the country. District/Municipal LGs are responsible for monitoring and evaluating the performance of schools and contractors in implementing construction projects at district / municipality level. The head teacher and the SMC/BoG shall be responsible for day to day supervision of works on behalf of the LG and to conduct monthly site meetings for each of the projects.

Construction supervision should, among others, ascertain compliance with the following:

- BoQ Technical Requirements:
 - Conformity to the structural designs
 - Conformity to the architectural drawings
 - Conformity to the required specifications
 - Timeliness
 - Cost control
- Environmental safeguards:

The location of the school should not have adverse environmental and social impacts.

- Construction of school infrastructure should not require involuntary resettlement
 - Construction of school infrastructure should not be done in wetlands.
 - The school infrastructure will be screened before being approved for construction using the environmental and social screening form (ESSF) in the LG guidelines.
 - The infrastructure to be constructed must follow the standard technical designs provided by the MoES.
 - The relevant screening forms have been completed by District Engineer and Environmental Officer.
 - The District Environmental Officer and Community Development Officer (Social Safeguard Specialist or certified professional) have visited the site to complete the exercise and have approved the mitigation plans.
 - Where risks are identified, the forms include mitigation actions that must be identified and the responsible parties for implementation.
 - Ensure minimal vegetation clearing; revegetating cleared areas as quickly as practicable, and ensure proper site drainage.
 - It should be ensured that the construction of facilities will not restrict use and access of the land and its resources e.g. water points.
 - Proper solid waste management: stripped soil (overburden) used for site restoration and landscaping, rather than being dumped offsite; workers do not litter school campus with litter (plastic bags, water bottles, etc); reusable waste (e.g. timber planks, paper bags, etc) given to local people if requested, pit latrines lined with masonry brickwork to enable their emptying with a honey sucker when full.
- Social safeguards:
 - Contractors schedule transporting of materials and other noisy activities outside school hours to minimise risk of accidents, road dust and traffic noise at school campus

- Fencing off construction sites to avoid risk of accident of falling debris to children.
- HIV awareness among the surrounding community and workers.
- All workers should have appropriate safety gear and latrines should be safely dug on firm ground, carefully watching out for signs of possible wall failure to minimise risk of workers at heights or depth.
- Sensitization of stakeholders and other related measures to address issues of Gender Based Violence (GBV), Violence Against Children (VAC) and other influx of labor related issues (Child Labor, labor disputes, etc).
- Discipline among workers and to the community

2.3.10 procedure for the works executed / supplies

Before payment can be made, the contracting firm shall request the SMC/BoG to confirm adequate completion of works. After approval of the works by the SMC/BoG, the Head Teacher shall submit a written request including a signature of the Chairperson of the SMC/BoG to the Chief Administrative Officer confirming adequate completion of works. Also, the SMC/BoG is responsible for managing and supervising the “deficit liability period”.

Thereafter the Project Manager shall issue payment certificates for works satisfactorily executed and these shall be endorsed by:

- The Internal Auditor
- Chief Finance Officer
- Contract Manager

2.3.11 Display of formats (school level)

Public display format for facilities

The display of key information to help stakeholders hold the school accountable should consist of printed or legible hand-filled copies in a widely understood language of:

- The latest available facility-level budget, Format 1 below, by 30 days after the start of the budget year.
- Termly overview, and School improvement progress report and plans, using the Format above, within a month of the beginning of each term.
- Latest cashflow statement and monthly expenditure statement in the Format below, no later than two months from the end of the month reported.
- The grievance channels table – Format 6 below – should also be displayed, including LG-specific data to be written onto the form by the school.
- Attendance register – monthly summaries should be displayed, including the number of staff assigned to each school in total, the number of days of absence (days attended minus the number of assigned staff), where any part-of-day absence is counted as a whole day, and for bigger education facilities, per department. Display should be posted no later than 14 days after the last day of the reporting month.
- Any other material with no sensitive data under the Data Protection Act 2019 and other applicable laws, under the directive of the SMC and/or LG.
- The relevant forms should also be displayed if facilities upgrading application(s) have been made. Public meetings concerning facilities upgrades should be announced widely and no later than 10 days before the proposed time.
- Budget calendar and any Environmental and Social Screening form pertaining to upgrades in the facility in full should also be made available, at least upon written or verbal request at the facility.

This material should be displayed in a position accessible to the general public within normal working hours of the school. The size of text used should be at least as large as presented in these guidelines when printed in A4 format. Display *cannot* be inside a private office, cupboard, or a classroom, if any other weatherproof space is available – efforts should be made to locate the display in a genuinely accessible location.

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Information on non-wage recurrent grants (advised budgets and advised releases) per school are available from the Local Government pages of the budget website budget.go.ug.

PART III: GRIEVANCE REDRESS AND REPORTING FORMATS

3 Grievance Redress Mechanism

The grievance redress mechanism (GRM) describes avenues, procedures, steps, roles and responsibilities for managing grievances and resolving disputes. Every aggrieved person should be able to trigger this mechanism to quickly resolve their complaints.

The purpose of the grievance redress mechanism is to:

- Provide affected people with avenues for making a complaint or resolving any dispute that may arise during implementation of school activities;
- Ensure that appropriate and mutually acceptable corrective actions are identified and implemented to address complaints;
- Verify that complainants are satisfied with outcomes of corrective actions;
- Avoid the need to resort to judicial (legal court) proceedings unless it is warranted.

At the school level, the GRM provides avenues for affected persons to lodge complaints or grievances against various stakeholders directly to the school management and also obtain redress. All schools are required to:

- a) Ensure that there is a systematic process for handling of grievances that arise among various stakeholders.
- b) Post information on the different avenues for grievance redress, including the school level mechanism and other mechanisms available. See Format 6.

3.1 Types and Avenues for Grievance Redress

There are different types of grievance (highlighted in the table below), and a number of stakeholders, mechanisms, and institutions who may be the source of grievance. These may include:

- Pupils
- Teachers/ Non-teaching staff
- Members of the SMC/BoG
- Parents
- Members of the surrounding community and other associated stakeholders
- Specialised agencies including those working towards children's welfare
- Information/Suggestion boxes may allow anonymous reporting
- Courts of law

Wherever possible, the first point of call for Grievances should be at the school level, but other avenues must also be available to those with grievance and there must be appropriate referral processes. The main avenues and their purpose are set out below. **Format 6** below includes contact numbers and should be displayed prominently on the facility.

Existing guidance which these guidelines complement, include the MoES's guidelines on Reporting, Tracking, Referral and Response for Violence Against Children (2014) - obtained at the following address:

https://www.education.go.ug/files/downloads/REPORTING_TRACKING_REFERRAL_AND_RESPONSE_RTRR_GUIDELINES_ON_VIOLENCE_AGAINST_CHILDREN_IN_SCHOOLS.pdf

The linked document includes:

- definitions and impact of Violence against Children;
- a guide to the Legal and Policy framework regarding violence in Uganda;
- guidance as to how to institute Preliminary interventions towards reporting, tracking, referring and responding to Violence Against Children in schools
- guidance on how best to report and talk to children regarding violence-related grievances and a step-by-step guide on how to handle their cases
- the role of a School Disciplinary Committee

Table 2: Avenues for addressing the various types of Grievance

Avenue	Type of Grievance
School Level	
Head Teacher	<ul style="list-style-type: none"> • Quality of works delivered by contractors • Quality of teaching • Teacher absenteeism • Other issues relating to behavior of school staff, SMC and contractors
School Management Committee/ Board of Governors	<ul style="list-style-type: none"> • Corruption and misuse of funds • Teacher absenteeism
School based counsellors	<ul style="list-style-type: none"> • Bullying • Violence against and abuse of children by teachers, staff, contracted labor
School Disciplinary Committee	<ul style="list-style-type: none"> • Violence against and abuse of children by teachers, staff, contracted labor
LG Level	
LG Councillors	<ul style="list-style-type: none"> • Violence against and abuse of children by teachers, staff, contracted labor • Selection of school infrastructure not in line with guidelines • Quality of teaching and teacher absenteeism
LG Education Office	<ul style="list-style-type: none"> • Quality of works delivered by contractors • Condition of school infrastructure and facilities • Quality of teaching • Functioning of the School Management Committee • Corruption and misuse of funds • Other issues relating to behavior of school staff, SMC and contractors
District Land Board	<ul style="list-style-type: none"> • Complaints about land associated with schools and school infrastructure
National Institutions	
Police, including the Child and Family Protection Units and Gender Based Violence and Sexual related Offences against Children Department, as well as related parts of the justice system	<ul style="list-style-type: none"> • Violence against and abuse of children by teachers, staff, contracted labour (including defilement and rape)
Uganda Child Helpline	<ul style="list-style-type: none"> • Emotional, physical or sex abuse

Avenue	Type of Grievance
	<ul style="list-style-type: none"> • Child trafficking • Child neglect esp. by parents or guardian
Uganda Budget Hotline	<ul style="list-style-type: none"> • Quality of works delivered by contractors • Corruption and misuse of funds
IGG Hotline	<ul style="list-style-type: none"> • Corruption and misuse of funds
Ministry of Education and Sports	<ul style="list-style-type: none"> • Unsatisfactory action against grievances taken as a result of channeling grievances via avenues above.

3.2 School Grievance Redress

Implementing the grievance redress mechanism at the school level will require establishing a simple Grievance Redress Committee (GRC) at each institution with the involvement of: the head teacher, representative(s) from the SMC/BoG, a school staff representative and parent member(s) from the PTA, and the local council chairperson. The GRC shall specify a system for recording, investigating and responding to grievances, which should be displayed at the school noticeboard and included in the school policy documents.

The general steps of a grievance redress process are as follows:

1. **Receipt of complaints** - Is the first step when a verbal or written complaint from a complainant is made, received and recorded in a complaints log by the GRC.
2. **Determining and implementing the redress action** - If in his/her view, a grievance can be solved at this stage, the GRC will determine a corrective action in consultation with the aggrieved person. Grievances will be resolved and the status reported back to complainants within 5 working days. If more time is required this will be communicated clearly and in advance to the aggrieved person.
3. **Verifying the redress action** - The proposed corrective action and timeframe in which it is to be implemented will be discussed with the complainant within 5 days of receipt of the grievance. Consent to proceed with corrective action will be sought from the complainant and witnessed by the area's local council chairperson (LC Chairman).
4. **Amicable mediation and settlement** - Agreed corrective action will be undertaken by the responsible person or entity within the agreed timeframe. The date of the completed action will be recorded in the grievance log.
5. **Dissatisfaction and alternative actions** - To verify satisfaction, the aggrieved person will be asked to return and resume the grievance process, if not satisfied with the corrective action.

In the event that there is no resolution to the grievance, then: (a) The GRC at the school and the aggrieved person shall refer the matter to the relevant District Authorities; (b) An Appeal to Court - Ugandan laws allow any aggrieved person the right to access courts of law. If the complainant still remains dissatisfied with the District's Decision, the complainant has the option to pursue appropriate recourse via a judicial process in Uganda. Courts of law will be a "last resort" option, in view of the above mechanism.

Formats/Checklists

Format 1: Annual School Report and Budget

School Name:

EMIS code:

Past Financial Year:

New Financial Year:

Part A: Highlights of School Performance and Plans

1.	PAST YEAR PERFORMANCE
1.1	Key Achievements
1.2	Challenges Faced by School
1.3	Overview of Receipts and Expenditures
2.	NEW Year PLANS
2.1	Highlights of School Plans for FY
2.2	Overview of Planned Receipts and Expenditures

Part B: Cashflow Statement

No.	Description	Previous Year		New Year	Remarks
		Budget	Actual	Budget	
1.	OPENING BALANCE				
2.	TOTAL INCOME (2.1 + 2.2 + 2.3)				
2.1	Capitation Grant from Government				
	Basic Capitation Grant Allocation (from MoFPED)				
	Additional Resources from LG				
2.2	Grant from NGOs/Donor				
	NGO/donor name:				
	NGO/donor name:				
2.3	Other revenue sources				
	Fundraising				
	Contributions from Old Boys/Girls Associations				
	Other (please specify):				
3.	TOTAL EXPENDITURE (from Part C)				
4.	EXPLAINED BALANCE (1 +2- 3)				
5.	VARIATIONS (between closing balance and explained balance)				
6.	CLOSING BALANCE (4 + 5)				

Part C: Annual Expenditure and Budget Report

No	Description	Previous Year			New Year			
		Budget	Actual Expenditure	Description (purchases, source of funds etc.)	Estimated Expenditure	Source of Funds		Description (purchases, source of funds etc.)
						Capitation Grant	Other	
1.	Costs for instructional material							
2.	Costs for co-curricular activities							
3.	Communication costs							
4.	Transport (running motorcycles, travel costs)							
5.	Procurement of services e.g. for staff not on payroll							
6.	Minor equipment and facility maintenance							
7.	Staff development costs							
8.	Health & sanitation							
9.	Utilities							
10.	Security expenses							
11.	Bank Charges							
12.	Other (specify):							
	Total							

Part C: SCHOOL IMPROVEMENT - PROGRESS REPORT AND PLANS

No.	Issue to be addressed (incl. from inspection)	Previous FY			New FY
		Planned Activities	Actual performance	Comments	Plans
1.					
2.					
3.					
4.					
5.					
6.					

PART D: SCHOOL FACILITY ASSET REGISTER AND REQUIREMENTS CHECKLIST

	<i>Number of classrooms</i>	<i>Number of latrines</i>	<i>Number of desks</i>	<i>Number of laboratories (Sec only)</i>	<i>Teacher accommodation</i>
Existing Facilities					
<i>No. Existing Facilities</i>					
<i>Description of condition facilities</i>					
<i>Planned routine maintenance</i>					
Facilities Required					
<i>No. facilities requiring rehabilitation</i>					
<i>No. new facilities required</i>					
<i>Justification</i>					

Prepared by:

Verified by:

Approved by:

Signature:

Signature:

Signature:

PART E: IN-KIND CONTRIBUTIONS

This section is to record in-kind resources such as capital expenditure at the school level. This may include capital expenditure.

No.	Resource stream description	Total project			Previous FY			New FY Plans and est. value
		Start date	Planned Activities and est. value	Actual performance and est. value	Planned Activities and est. value	Actual performance and est. value	Comments	
1.								
2.								
3.								

Format 2: Termly Report

School Name:

EMIS code:

Financial Year:

Term Dates:

1.	PAST YEAR PERFORMANCE
1.1	Key Achievements
1.2	Challenges Faced by School
1.3	Overview of Receipts and Expenditures
2.	NEW TERM PLANS
2.1	Highlights of School Plans for Ter

22	Overview of Planned Receipts and Expenditures

Part B: Cashflow Statement

No.	Category	Annual Budget	Actual end of Previous Term	Actual in Term	Actual by end of Term	Remarks
1.	OPENING BALANCE					
2.	TOTAL INCOME (2.1 + 2.2 + 2.3)					
2.1	Capitation Grant from Government					
	Basic Capitation Grant Allocation (from MoFPED)					
	Additional Resources from LG					
2.2	Grant from NGOs/Donor					
	NGO/donor name:					
	NGO/donor name:					
2.3	Other revenue sources					
	Fundraising					
	Contributions from Old Boys/Girls Associations					
	Other (please specify):					
3.	TOTAL EXPENDITURE (from Part C)					
4.	EXPLAINED BALANCE (1 +2- 3)					
5.	VARIATIONS (between closing balance and explained balance)					
6.	CLOSING BALANCE (1 +2- 3)					

Part C: Termly Expenditure

No.	Expenditure Category	Annual Budget	Expenditure to end of previous Term	Expenditure In Term	Expenditure by end of Term	Source of Funds		Description (purchases, source of funds etc.)
						Capitation Grant	Other	
1.	Costs for instructional material							
2.	Costs for co-curricular activities							
3.	Communication costs							
4.	Transport (running motorcycles, travel costs)							
5.	Procurement of services e.g. for staff not on payroll							
6.	Minor equipment and facility maintenance							
7.	Staff development costs							
8.	Health & sanitation							
9.	Utilities							
10.	Security expenses							
11.	Bank Charges							
12.	Other (specify):							
	Total							

Part D: SCHOOL IMPROVEMENT - PROGRESS REPORT AND PLANS

Financial Year: Term.....

No.	Issue to be addressed (incl. from inspection)	Previous Term			Next Term
		Planned Activities	Actual performance	Comments	Plans
1.					
2.					
3.					
4.					
5.					
6.					

PART E: IN-KIND CONTRIBUTIONS

This section is to record in-kind resources such as capital expenditure at the school level. This may include capital expenditure.

No.	Resource stream description	Total project			Previous Term			New Term
		Start date	Planned Activities and est. value	Actual performance and est. value	Planned Activities and est. value	Actual performance and est. value	Comments	Plans and est. value
4.								
5.								
6.								

Format 3: Monthly Financial Statement

No.	Description	Annual Budget	Actual to end of Previous Month	Actual in Month	Actual by end of Month	Remarks
1.	OPENING BALANCE					
2.	TOTAL INCOME (2.1 + 2.2 + 2.3)					
2.1	Capitation Grant from Government					
	Basic Capitation Grant Allocation (from MoFPED)					
	Additional Resources from LG					
2.2	Grant from NGOs/Donor					
	NGO/donor name:					
	NGO/donor name:					
2.3	Other revenue sources					
	Fundraising					
	Contributions from Old Boys/Girls Associations					
	Other (please specify):					
3.	TOTAL EXPENDITURE (from Part C)					
4.	EXPLAINED BALANCE (1 +2- 3)					
5.	VARIATIONS (between closing balance and explained balance)					
6.	CLOSING BALANCE (1 +2- 3)					

Format 5: School Application Form for facilities improvements

School Name:

School EMIS Number:

Local Government: _____

Subcounty: _____

	<i>Number of classrooms</i>	<i>Number of latrines</i>	<i>Number of desks</i>	<i>Number of laboratories (Sec only)</i>	<i>Teacher accommodation</i>
Existing Facilities					
<i>No. Existing Facilities</i>					
<i>Description of condition facilities</i>					
<i>Planned routine maintenance</i>					
Facilities Required					
<i>No. facilities requiring rehabilitation</i>					
<i>No. new facilities required</i>					
<i>Justification</i>					

We certify that:

- The land required for the construction and operation of the new facility(y/ies) is owned by the school;
- The guidelines at school and local government levels, applicable laws and regulations, have been fully reviewed and this request is in accordance with them;
- An inclusive process of consultation has been followed regarding key aspects of the application (state those consulted by name and designation and changes made to take into account results of consultations below):

- The information contained on this form is truthful and other financing options to build the facilities have been fully investigated prior to this application.
- An ESSP has been filled out for this application, and is attached.

Signed: Chairperson SMC
Date:.....

Designation on
SMC:.....
.....

Signed: 2nd Representative SMC
Date:.....

Designation on
SMC:.....
.....

Signed: Local councillor of the parish/subcounty/TC/Division in which the facilit(y/ies) is/are to be built:

.....Date
e:.....

Designation:.....
.....

Signed:
Headteacher.....Date:.....
.....

Signed: owner of school
Date:.....

Description of others consulted, how they were consulted, and what changed as a result of the consultation:

AFFIX MORE PAGES IF REQUIRED

Format 6: Public Notice for Grievance Redress

The following notice should be posted on the School Notice board, with details specific to the school and Local Government completed. Schools should fill in requisite sections themselves and update all sections.

.....School – Avenues for School Feedback and Grievance Redress

EMIS number:.....

Date:.....

If a pupil, teacher, parent, member of the public or other school stakeholder has a complaint or grievance in relation to the school, the following are avenues of grievance redress:

Avenue	Type of Grievance	Contact Details
School Level		
Head Teacher	<ul style="list-style-type: none"> Quality of works delivered by contractors Quality of teaching Teacher absenteeism Other issues relating to behavior of school staff, SMC and contractors 	Telephone/SMS: Email: Address:
School Management Committee/ Board of Governors	<ul style="list-style-type: none"> Corruption and misuse of funds Teacher absenteeism 	Telephone/SMS: Email: Address:
School based counsellors	<ul style="list-style-type: none"> Bullying Violence against and abuse of children by teachers, staff, contracted labor 	Telephone/SMS: Email: Address:
LG Level		
LG Councillors	<ul style="list-style-type: none"> Violence against and abuse of children by teachers, staff, contracted labor Selection of school infrastructure not in line with guidelines Quality of teaching and teacher absenteeism 	Telephone: Email: Address:
Education Office	<ul style="list-style-type: none"> Quality of works delivered by contractors Condition of school infrastructure and facilities Quality of teaching Functioning of the School Management Committee Corruption and misuse of funds Other issues relating to behavior of school staff, SMC and contractors 	Telephone: Email: Address:
National Institutions		

Avenue	Type of Grievance	Contact Details
Police	<ul style="list-style-type: none"> • Violence against and abuse of children by teachers, staff, contracted labor (including defilement and rape) 	Telephone: 112/999 CP ANTI-CORRUPTION 0717 121 110 CP ANTI HUMAN TRAFFIC MINISTRY OF INTERNAL AFFAIRS 0715 411 677 CP SEXUAL & GBV 0713 534 713 CP SEXUAL OFFENCES 0718 642 477 Email: info@upf.go.ug Address: https://www.upf.go.ug/key-uganda-police-phone-contacts/
Uganda Child Helpline	<ul style="list-style-type: none"> • Emotional, physical or sex abuse • Child trafficking • Child neglect esp. by parents or guardian 	Web: http://uchl.mglsd.go.ug/ Phone: 116
Uganda Budget Hotline	<ul style="list-style-type: none"> • Quality of works delivered by contractors • Corruption and misuse of funds 	Call for free: 0800 229 229 Feedback: www.budget.go.ug Email: budget@finance.go.ug
IGG Hotline	<ul style="list-style-type: none"> • Corruption, fraud and misuse of funds 	Report: https://www.igg.go.ug/complaints/ Call: +256 414 347387 Email: kampala@igg.go.ug (other regions addresses at https://www.igg.go.ug/contact/)
Ministry of Education and Sports	<ul style="list-style-type: none"> • Unsatisfactory action against grievances taken as a result of channeling grievances via avenues above. 	Email: pro@education.go.ug Call: 0414 257 038 Feedback: http://www.education.go.ug/data/faqs/faqs.html