

Promoting quality education through progressive domestic resource mobilisation 2015-2017

Consolidated baseline survey report





Acknowledgements

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The field work and analysis for this baseline survey also demanded a considerable amount of time and effort from a wide range of other stakeholders: community representatives, school teachers and children, ActionAid's partners and district staff.

We are very grateful and give our very heartfelt and considerable thanks to all those involved for their commitment and the time devoted from their busy schedules throughout this lengthy process.

This report was compiled and written by Eleanor Cozens and edited by Emma Pearce.
Layout by www.nickpurserdesign.com

For citation purposes:

ActionAid (2017), *Promoting quality education through progressive domestic resource mobilisation 2015-2017. Consolidated baseline survey report*. <http://www.actionaid.org/publications/promoting-quality-education-through-progressive-domestic-resource-mobilisation>

COVER PHOTO:

Classroom, Tanzania. Emanuela Colombo/ActionAid.

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List of acronyms

AA	ActionAid
CER	Citizens' Education Report
EFA	Education for All
FGD	Focus Group Discussion
GoN	Government of Nepal
GoT	Government of Tanzania
KII	Key Informant Interview
M&E	Monitoring and Evaluation
PRS	Promoting Rights in Schools
PTA	Parent Teacher Association
SMC	School Management Committee
SPSS	Statistical Package for the Social Sciences



Children playing, Mozambique.
PHOTO: ERNANIO MANDLATE/
KISAI/ACTIONAID

Executive summary

The goal of the NORAD funded project “Promoting quality education through progressive domestic resource mobilization” is that children (especially girls) have improved access to public education of a high standard financed through greater government support and increases in fair tax revenue. The baseline survey was conducted in 2016 in 89 schools in the four countries implementing activities at community level: Malawi, Mozambique, Tanzania and Nepal. Detailed baseline reports are available for each country. This consolidated baseline report summarises and compares the four countries’ findings for the project goal hierarchy indicators.

A workshop held in March 2016 enabled the four countries to agree a common approach and baseline survey methodology to apply to their local contexts. This involved participatory data collection by community level teams involving a range of stakeholders including head teachers, teachers, children, parents, community members and local officials. The process was supported by a national consultant who also did additional research at national level. The international consultants supported the whole process.

At school and community level, a variety of questions were used to measure each output indicator and, during the consolidated report drafting, a system was developed for aggregating the scores per school. The distribution of the schools across score quintiles was then established in order to measure shifts between the baseline and endline surveys.

Output 1 focusses on the community level: **‘Children, especially girls, parents, community members and local civil society have a strong role in ensuring that local education services are of high quality, increase access for girls and are adequately funded by government through fair taxation’**. It was apparent that while community members were involved in school governance structures and were taking some local actions to improve the quality of education, these largely consisted of local fundraising to improve infrastructure and equipment, or paying some school related charges. Understanding of fair tax issues and involvement in advocacy work related to this was, as anticipated at baseline, very limited.

The overall enrolment and drop-out rates at primary level were very similar for girls and boys and did not initially reveal the disparity that was both anticipated and perceived in the qualitative discussions with community members. However, closer analysis showed gender disparities developing during the course of primary education, with differing rates in the four countries, and particularly at the transition to secondary school. The main reasons cited for this included long-held cultural beliefs, education not being valued especially for girls, the poor standard of education offered and household economic pressures. Children were leaving school to work, either within the home or externally, in order to contribute to the household income. Leaving school for work was a more frequently cited reason than the barriers represented by education-related costs or the lack of sanitation facilities, which are thought to be more of an issue as children reach puberty. Early marriage also featured as a reason for dropping out of school in Nepal and Mozambique.

There were very few children with disabilities enrolled in the target schools; the percentages varied from 0.11% in Tanzania to 1.25% in Mozambique. The numbers collected were only estimates as the schools are not routinely recording this information. The World Health Organisation estimates that 5% of children are living with a disability, so there must be many children with disabilities out of school that need to be included if Education for All is to be achieved.

Community perceptions of poor quality education were linked to high pupil-teacher ratios, the level of training of teachers and poor school learning environments with inadequate infrastructure and equipment. Average pupil-teacher ratios in the target schools varied from 73:1 in Malawi to 30:1 in Nepal where schools were reported to be lowering the ratio by hiring teachers from private resources and getting contributions for teacher salaries from parents. Ratios of pupils to teachers and toilets tended to be much higher in urban and peri-urban areas where pupil enrolment levels were also higher. The very high ratio of pupils to often poor quality toilets reflects the inadequacy of the sanitation infrastructure: the average numbers of pupils to toilets in the target schools ranged from 54:1 for girls in Tanzania to 314:1 in Mozambique, and for boys from 56:1 in Tanzania to 275:1 in Mozambique. The toilet blocks, especially those with no doors, were reported to be key locations for bullying and abuse of girls.

Violence and abuse, especially physical violence and corporal punishment, were shown to be more widespread than previously thought; all four countries presented mixed pictures with more types of violence and abuse reported in some schools and little or none in a minority of schools. While boys were more likely to receive corporal punishment, only girls were reported to be experiencing sexual abuse. In all four countries, other pupils and boy pupils emerged as the most common perpetrators, then teachers and sometimes parents. Few teachers, usually not more than one or two per school, had specific training in child protection other than that given in their basic teacher training. In many schools the teachers were aware of the existence of child protection principles or regulations but very few cases of active implementation were cited. This is perhaps not surprising given that, critically, none of the children taking part were aware of the child protection mechanisms claimed to be in place for reporting incidents of violence and abuse. The very few disciplinary actions that were reported had apparently resulted in warnings.

Generally, children were being consulted about school issues to some extent, often through their class or a school club where their views were sought by a School Management Committee member or teacher prior to meetings being held. They were more likely to be consulted on practical issues and rarely on matters of governance, finance and the curriculum; this is thought to be a reflection of the lack of formal policies on the inclusion of children in governance processes. Where children had some involvement in monitoring school budgets, this was through their participation in mandatory social audit processes.

In all four countries, all the schools had School Management Committees that included parents and community members. While they were all meeting each year, it was only in Malawi and Tanzania where the majority of SMCs were said to be fully active and functioning. In Malawi all 20 SMCs were said to be fully inclusive of marginalized groups but this applied to less than a third of the schools in the other three countries. In all four countries, parents were engaging in all three key monitoring activities (children's participation, learning outcomes and education rights) in less than a quarter of the schools.

In Malawi, Mozambique and Nepal most schools reported some parental involvement in monitoring school budgets. However, even where the school budgets were freely available they were not always understood. Parents were most likely to be aware of and engaging with school budgets when they were paying fees or raising funds for school running costs.

In all four countries, parents were paying a variety of fees or indirect costs but appeared to accept this. In Malawi, the costs were associated with exams: all schools mentioned fees required by the Malawi National Examinations Board and some required school printing costs to be paid. In the other three countries the costs varied. In Nepal, up to 11 different costs were mentioned, with half the schools mentioning teacher salary top-up fees. These did not feature in the other countries: in Tanzania, stationery, uniform and school maintenance were mentioned in over half the schools while in Mozambique the most frequently mentioned charges were for guard services, school uniforms and stationery.

It was only in Malawi that more than half the schools reported that the involvement of parents had brought about changes in school policies or practices; those cited were generally of a practical nature relating to classrooms, sports or sanitation facilities. This relates to the findings on improving financing for quality education: parents and communities were most used to raising funds locally for improving school infrastructure and, in some cases, paying teachers' salaries. While there were said to be some local groups discussing issues of financing, there was very little understanding of government education budgets or of the links with fair tax and tax losses.

At national level, Output 2 focusses on **'Strong national coalitions, teacher unions and well-informed civil society movements hold governments to account for progressive tax reforms that will lead to increased spending on public education both to increase access and improve quality'**. Coalitions focussing on education and tax justice were reported to exist but the few actions cited tended to be by individual members and were not coordinated campaigns (indicator 2.1). Prior to the project there were no systems in place to systematically track either this or the number of people engaging in fair tax for financing quality education (indicator 2.4) or the number of political spaces where influential leaders pledge to review existing regulations/policies on tax or earmark new tax revenues for education.

In all four countries, national education authority plans and strategies sought to promote education and recognised the need for increased education financing; the education sector receives the largest proportion of their government spending but this is fairly static in all four countries and remains below 20% of the national budget. Tanzania was the only country where the government recognises the effects of harmful tax incentives on its revenues and has taken actions to reduce these. In Malawi, Mozambique and Nepal it was reported that there were no government policies or legislation on ending harmful tax incentives. In Malawi and Mozambique some debates on the harms vs benefits were reported but no clear commitments on actions. In Nepal, the government is theoretically committed to regularly rationalising tax exemptions but this has not happened in practice.

At international level, for Output 3, **"International education and tax justice networks consolidate a global movement to advocate for improved progressive tax reforms that contribute towards the realization of the right to education for all children"**, the ActionAid team were already actively campaigning for tax justice and education prior to the project and continue to do so but have not yet been able to draw on evidence contributed by this project.

Reflection-Action circle facilitators during a Tax Power for Education training in Chitipa, Malawi.
PHOTO: ACTIONAID





Children, Tanzania.
PHOTO: EMANUELA COLOMBO/ACTIONAID

Background

The Promoting Quality Education through Progressive Domestic Resource Mobilisation project is an education and tax justice project funded by NORAD; it involves six different countries: Ethiopia, Malawi, Mozambique, Myanmar, Nepal and Tanzania. The common goal of the project is that children (especially girls) have improved access to public education of a high standard, financed through greater government support and increases in fair tax revenue.

The project duration is from July 2015 to December 2017 and it is being implemented at three levels: in selected target schools/communities in Malawi, Mozambique, Tanzania and Nepal and at national level in all six countries although the focus is largely on research rather than advocacy and campaigning in Ethiopia and Myanmar. The research and evidence from the country-level work will contribute to the advocacy and campaign work of ActionAid's international level teams working on education and tax justice.

The aim of the baseline survey is to establish the situation at the outset of the project, focusing particularly on the indicators established in the project Goal Hierarchy (see Annexes). This consolidated baseline report provides a summary overview and comparison of the findings from the four countries implementing the project at all three levels.

Methodology

The 'Promoting Rights in Schools' (PRS) initiative is a collaborative approach between ActionAid and the Right to Education Project. PRS defines 10 rights which describe what an 'ideal' school that offers quality education would look like and provides a clear framework for engagement at local, national and international levels. The PRS methodology sets out some clear steps to guide the process and provides a set of indicators for each of the 10 rights. At community level, the process begins with building community awareness on the right to education and the PRS and then involves participatory data collection involving community data collectors. Following compilation and analysis of data, the results are then validated in feedback sessions with the school and community.



The common Goal Hierarchy, indicators and the agreed participatory approach of the project, together with the existing ActionAid PRS tools, made it essential for all four countries to meet and agree the detailed indicator definitions and how the PRS tools would be adapted and used to fit them. The NORAD Baseline Research Workshop, held in Lilongwe in March 7-11, 2016, played a central role in developing the methodology to be applied in the four project countries.

NORAD baseline research workshop

This was held in Lilongwe in March 2016 and was attended by 23 people including teams of 3-4 people from each of the four countries conducting baseline surveys; these were generally composed of the national consultant recruited specifically for the research and baseline survey work, the project coordinator and the monitoring and evaluation (M&E) officer. In addition, it was attended by the international project coordinator, ActionAid international staff working on education and tax justice and the two international consultants supporting the research and M&E processes. The details of the workshop and list of attendees are available in the workshop summary report.

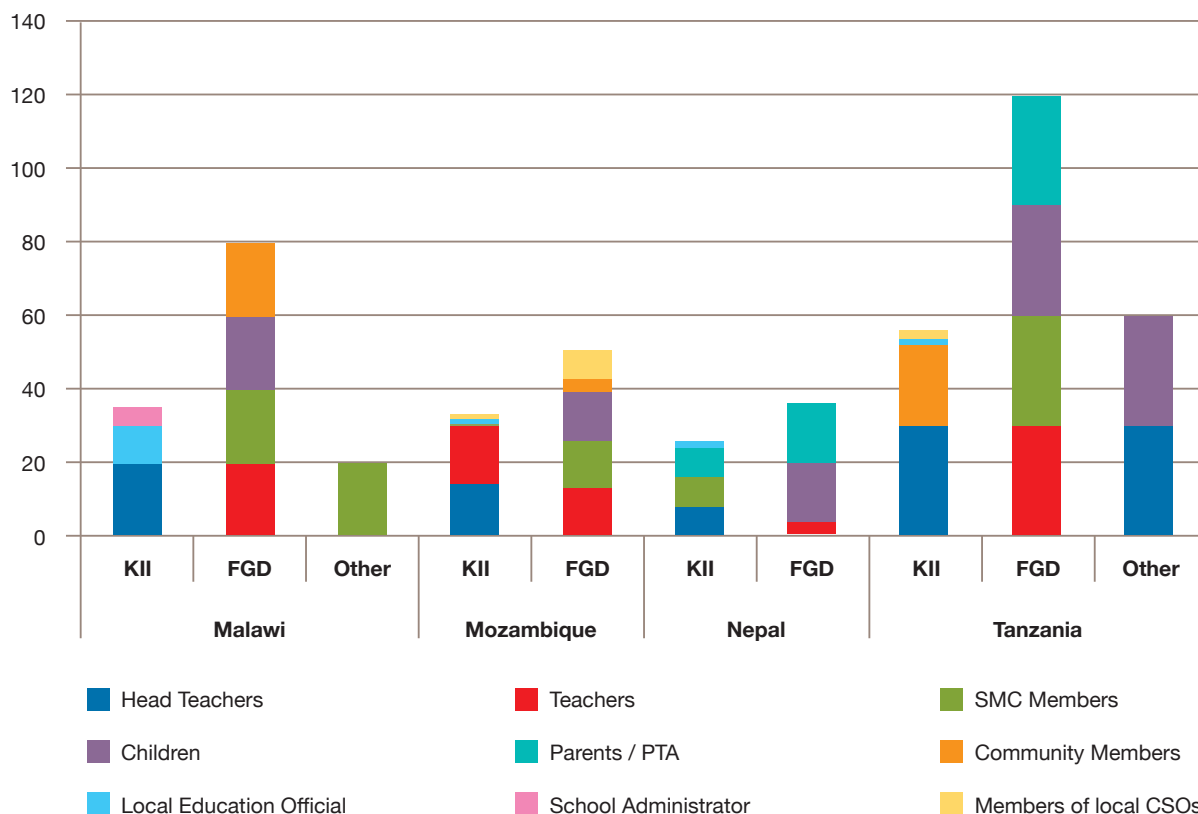
Following the workshop, the global grid of questions, mapped onto the different indicators, and the fieldwork tools were both further refined in consultation with the country programmes and consultants.

Country-level fieldwork

Fieldwork took place between May and July 2016. All four countries adopted a similar approach; this is outlined here while full details for each country are available in their Country Baseline Reports. The key features were:

- Production of in-country tools based on the master grid and translated into local languages.
- Training of a survey team drawn from the community surrounding each school and usually involving representation of the School Management Committee, a teacher, parents and community leaders.
- All were briefed on Child Protection measures to be respected during fieldwork.
- Interviews and FGDs with a range of stakeholders, always including: head teachers, teachers, SMC member(s), parents, community members and children (see Figure 1 below for the full sample achieved). This process was supported by the national consultants and project staff.
- Checking and validating of data gathered by national consultant and data-entry and cleaning by the national consultants, either as data was gathered or once received.
- Each country developed their own data-base reflecting their usual practice: this was preferred to an attempt to develop a common format. Data was generally entered into SPSS and subsequently exported in Excel.
- National level indicators were assessed by the national consultants in a separate research process.
- The international consultants supported this process as required and the Mozambique team also provided some support to Tanzania with the export of data to Excel.

Figure 1: Country Samples: numbers of people and types of fieldwork interaction by country



There were two key variants noted in the country methodologies:

- Malawi and Mozambique, with 20 and 14 target schools respectively, surveyed all their target schools but this proved impractical within the time and budget constraints for Nepal and Tanzania: Nepal surveyed a 50% sample of 25 out of 50 target schools and Tanzania sampled 30 out of 60 target schools.
- Malawi and Mozambique validated the initial findings and analysis with each of the fieldwork teams.

All four countries reported that the participatory data collection process involving key stakeholders was invaluable. It not only provided community-level stakeholders with an awareness and understanding of the actual situation in their schools and in the wider education environment and of the project and its aims and activities, but it also empowered and motivated participants, thereby greatly facilitating project activity planning processes. The results validation process was likewise recognized as a valuable way of disseminating findings and encouraging community ownership.

Country baseline report drafting

- Reflecting the need to aggregate data and to provide a coherent consolidated baseline report, detailed guidance on the format and content required for the country baseline reports was provided by the international M&E consultant. Although this was time-consuming for the countries, the consistency of data and the detailed tables required provide an invaluable resource for comparison at endline and enable the national and international consultants to drill down into details where relevant.
- The national consultants drafted the reports and shared them with ActionAid programme staff for inputs and validation before submitting them to the international level team.
- The international consultants provided feedback on the data tables and text of the first drafts which were then finalised by the countries.

Consolidated baseline report

The consolidated baseline report was drafted by the international consultants, drawing on the four country reports, and was shared with the country programmes, international project coordinator and international M&E advisor for feedback before finalisation.

Limitations

Some limitations should be noted for the baseline survey field work and reporting processes. While the participatory nature of the data collection process was very valuable for project activities, it means that the data collectors were inexperienced and had limited training: this will inevitably have had an (unquantifiable) effect on the quality of the data collected. The need for the global question list to be adapted to the different country contexts and to be translated led to some variations in the questions asked and thus some challenges in the comparison and presentation of data.

After the country baseline reports had been completed, it was realised that the data analysis had not examined the differences between schools where ActionAid had already been working and those new to ActionAid. This will be explored in the endline analysis.

The consultants recognize that, in order to obtain compatible data for this consolidated report, the reporting demands were challenging and involved a considerable amount of work which, where it involved project staff, resulted in some tension with the project planning and implementation processes.



Rajma and friends, Nepal.
PHOTO: KISHOR K. SHARMA/ACTIONAID

Findings

This section summarises the findings for each of the indicators identified in the project Goal Hierarchy.

Outcome 1

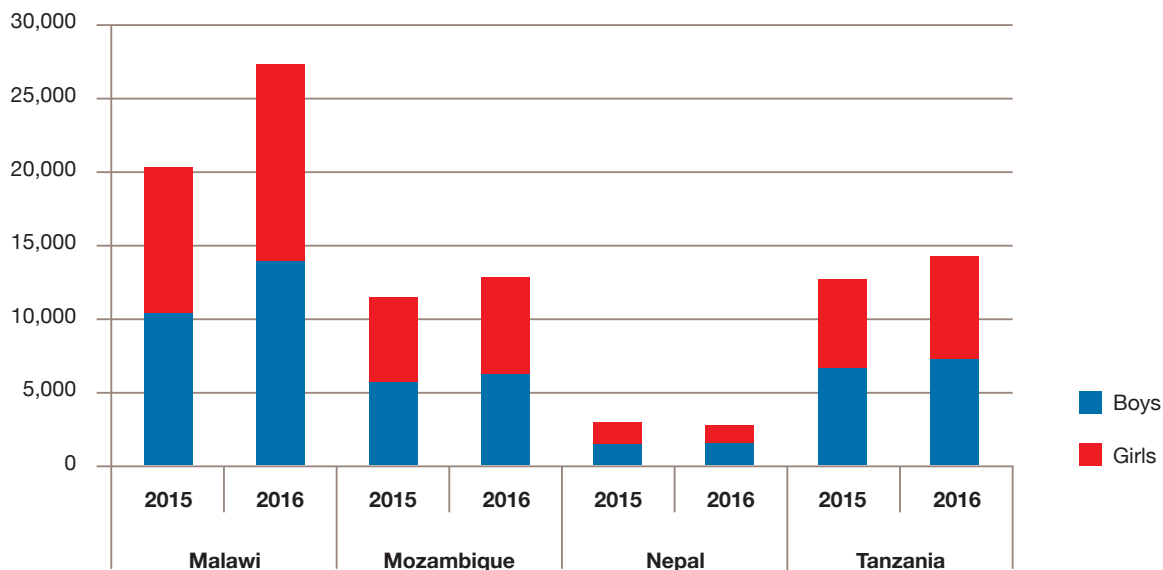
Children, especially girls, have improved access to free public education of a high standard, financed through greater government support and increases in fair tax revenue.

Five different indicators were assessed to provide a baseline situation for Outcome 1. Subsequently Indicator 4 has been dropped since it was realized that it was unlikely to be sufficiently responsive within the project timeframe.

Indicator 1: Gross Enrolment Rates (disaggregated by gender) in target schools

The baseline study collected data on the target school enrolment rates for both academic years 2014 and 2015 in order to establish the extent to which the first year was typical and to help establish a picture of the trend at endline.

Figure 2: Gross enrolment rates in target schools, disaggregated by gender



A particular and somewhat unexpected feature of these results is the overall enrolment levels of girls: in all countries it was overall equal to and, in the case of Nepal noticeably greater, than that for boys in the target schools. This was in contrast with the impressions gained from the qualitative discussions with parents and communities where there was generally a sense that girls' education is less valued and of lower priority than that of boys and that this is a widespread cultural attitude. However, on closer examination it became clear that the enrolment of girls is often higher in the lower primary classes and then lower than boys in the higher primary/lower secondary classes. This pattern was observed in Malawi, Mozambique where girls in the project district make up 48% of pupils in grade 1 and only 33% of pupils at Grade 5¹ and Nepal where Dhote district education figures confirmed enrolment in classes 1-5 of 53% girls and 47% boys which by classes 9-10 had changed to 48.5% girls and 51.5% boys. Two factors which may be influencing the girls' enrolment rates are:

- The drop-off in the enrolment of girls occurs particularly at transition to secondary school and during secondary schooling while the majority of the target schools were primary schools.
- Previous ActionAid work in some of the target schools. The analysis of baseline data did not explore differences between target schools where ActionAid had previously worked and those new to ActionAid; this will be explored in the endline analysis.

For a fuller picture of the enrolment situation, the baseline survey also explored the numbers of children with disabilities enrolled and the numbers of children in the target schools' catchment areas known not to be enrolled. Children with disabilities are one of the groups of most marginalized children and are often not enrolled in school. To achieve Education for All in these countries it will be important for children with disabilities to be included in mainstream schools wherever feasible.

Figure 3A below shows the numbers of schools where teachers reported children with disabilities and Figure 3B the % of children perceived by teachers to be present in the target schools. These are based on individual perceptions only; none of the schools reported any form of system for identifying or registering the numbers of children with disabilities.

Figure 3A: Target schools with children with disabilities, 2016

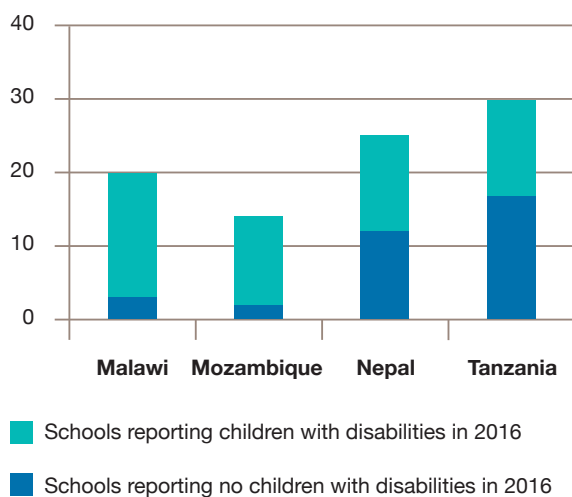
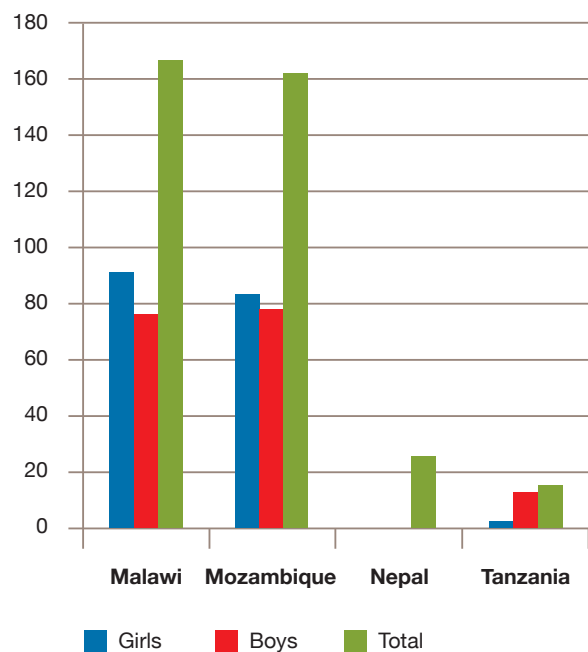
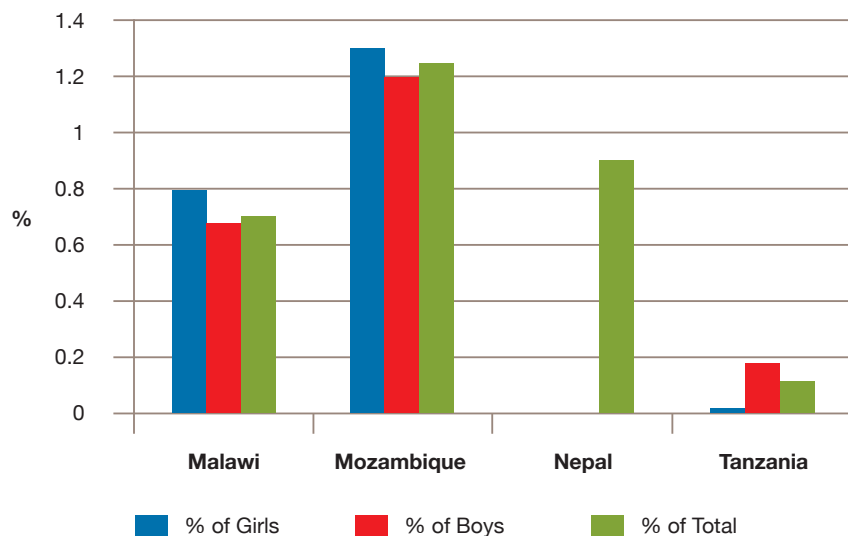


Figure 3B: Numbers of children with disabilities in target schools, 2016



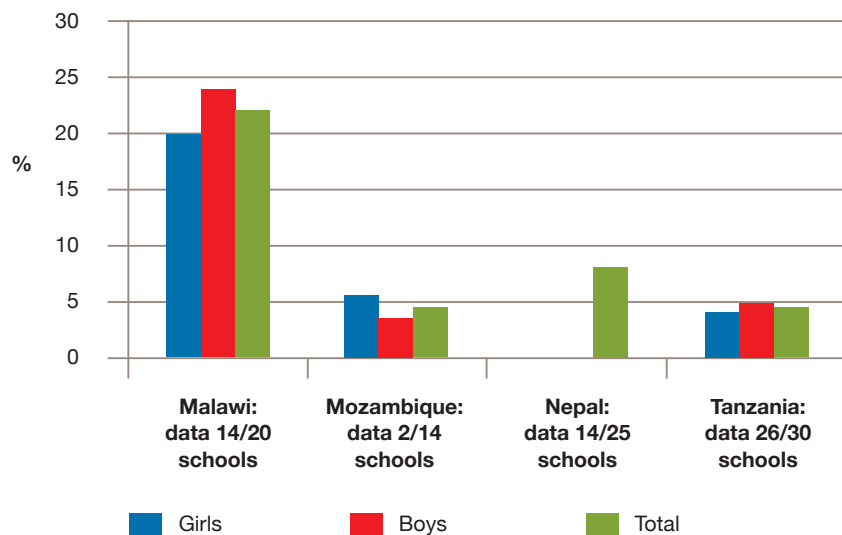
The number of children with disabilities fluctuated from 0 – 5% between schools, with one of the highest being Bhageshwar primary school in Nepal which reported 5% of children with disabilities. There were only 2-3 schools in total where the numbers accorded with the WHO global estimate that 5% of children are living with some form of disability, of which 0.7% are serious.² The Summary World Report on Disability further recognizes that disability rates are likely to be higher than this in poorer countries and higher still in population groups living in poverty. While the data collected is very subjective, it was considered important to ask the question in order to highlight the issue in the target communities and to start sensitising both communities and school staff.

Figure 4: Overall percentage of children with disabilities in target schools, 2016



For the numbers of children out-of-school in the catchment areas of the target schools, there was little or no official data available. In some cases, the head teachers had a clear idea but for many others it was recognized that these are crude estimates and are not derived from a systematic survey or process, official or unofficial.

Figure 5: Average percentages of children estimated to be out of school in target school catchment areas, 2016

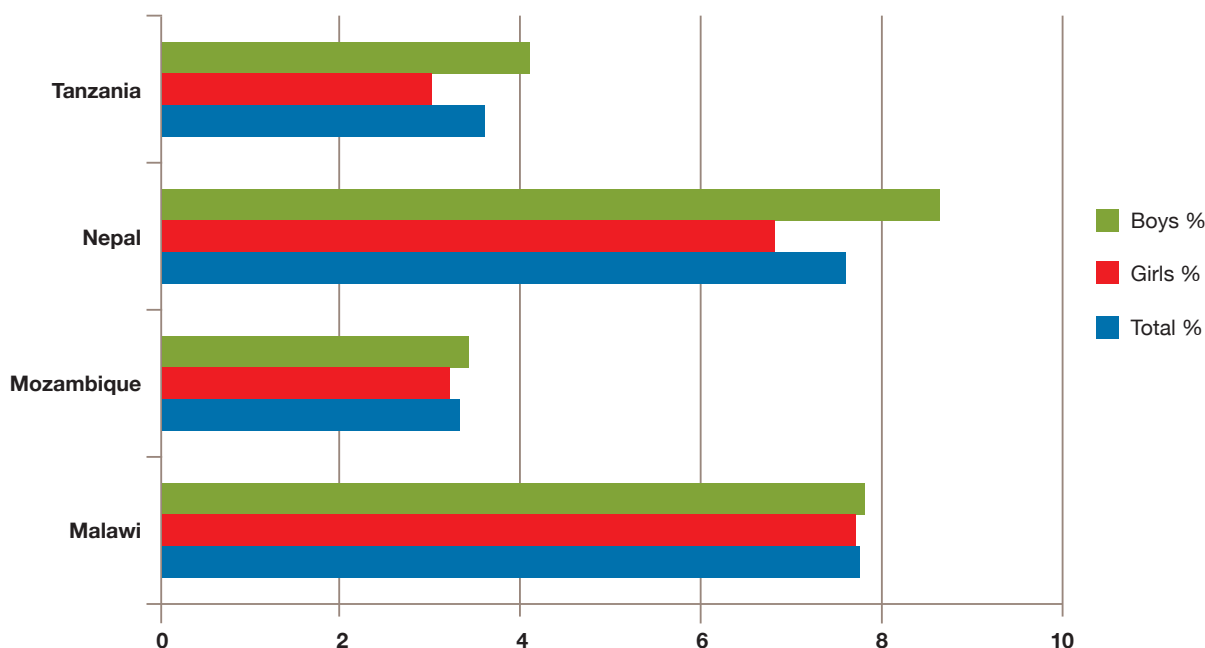


In Nepal, the average of 8% of children aged 5-9 out of school is derived from very varied school-level results: six schools reported no children out of school while a few others cited close to 40%.

Indicator 2: Drop out rates (disaggregated by gender and grade) in target schools

This indicator reflects the concern that, owing to children dropping out during the academic year, the numbers of children enrolled in school may not reflect the actual numbers continuing to attend school. A lowering of the drop-out rates has been identified as an indicator of improved awareness of the importance of education and satisfaction with the standard provided.

Figure 6: Aggregate percentage drop-out rates from target schools



As with the numbers of children out of school, the drop-out rates varied widely between schools in all four countries. In Malawi, the drop-out rates proved slightly better than the national averages of 8.8% for boys and of 10.2% for girls³. The average drop-out rate across the 17 schools providing data was 7.32%; only two schools had rates over 10% while 12 schools had drop-out rates below 5%. This may be because of previous ActionAid education work in three of the districts. In Mozambique, nine of the fourteen schools had a drop-out rate of less than 4%: this included two which, to the surprise of local staff given the higher rates in neighbouring schools, reported no drop-outs. Four of the remaining schools had drop-out rates below 10% and one had a high rate of 15.6%.

In Nepal, eight schools reported no drop-outs of girls and ten schools reported no boys dropping out. In Tanzania, both districts recorded higher drop-out rates for boys than for girls and this was attributed to boys being much more prone to playing truant than girls when their parents are away from home earning their living; girls were reported to be more afraid to play truant and more likely to drop out because a parent/guardian wanted them to leave school.

The vulnerable groups most prone to dropping out were explored and were most commonly cited as girls, orphans, children with disabilities, girls in female headed households and low income poor families. In Nepal, these received a few mentions but many more mentions were made of the low caste groups of Dalits and Janajati.

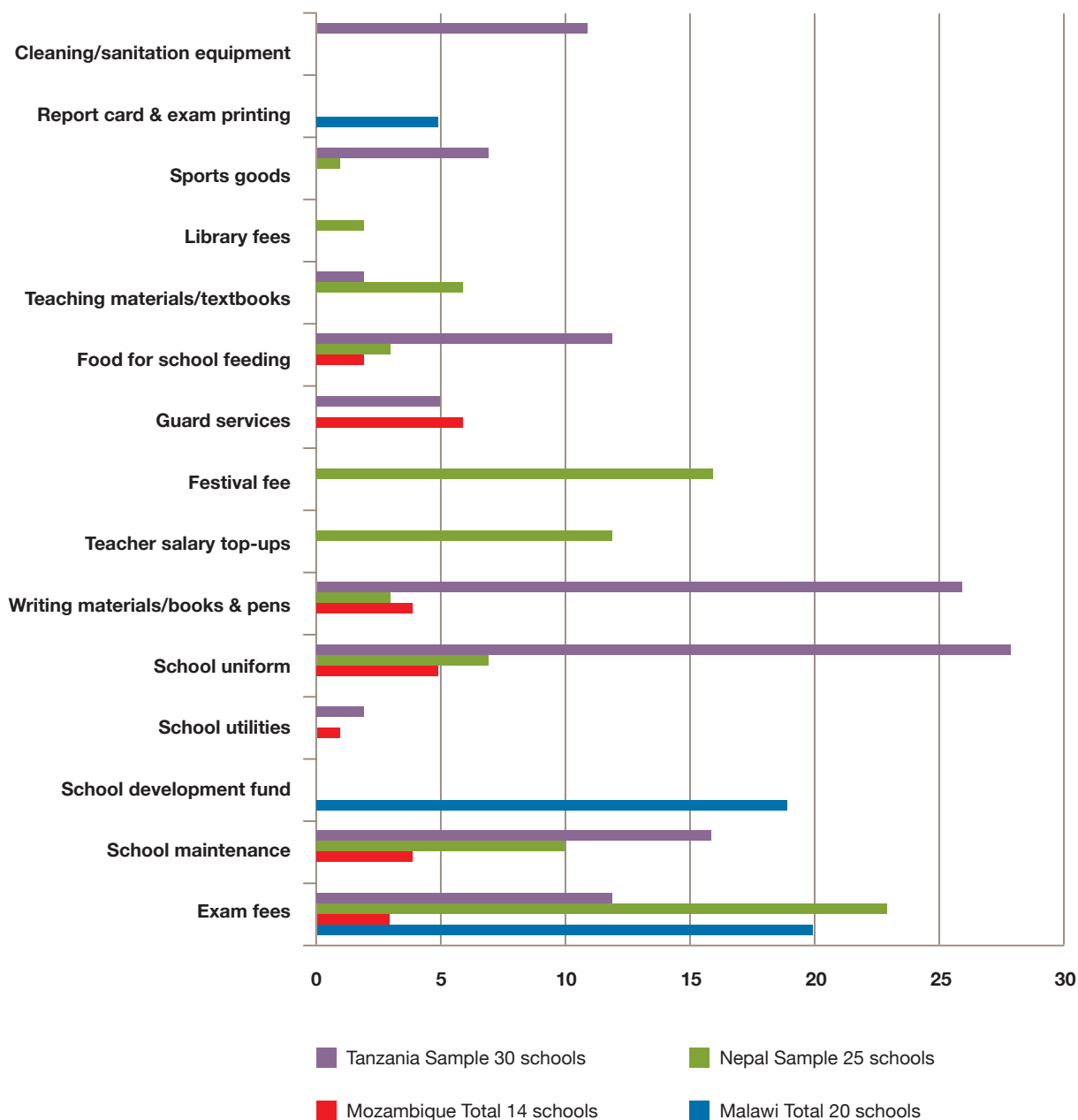
The reasons given for children dropping out from school were common to all four countries: for boys it was the need for paid work because of the low family income and poverty. For girls, especially older ones, it was a mix of girls being wanted for domestic chores, either at home or in paid employment in urban areas, combined with community and family attitudes that do not value girls' education. The quality of education offered emerged as

another issue: in Nepal, inability of children to pass exams was cited while in Mozambique, poor quality teaching and poor learning environments at schools were mentioned. In Malawi, the lack of positive role models for educating girls emerged as a reason for the low motivation of parents, while in Nepal early marriage was mentioned. The distance of the walk to school was reported as an issue in Malawi where it is a reason for younger girls dropping out; in Tanzania, fear of men who might entice them into early marriage was mentioned but not considered to be a major problem in primary schools. Both Nepal and Mozambique, did mention early marriage as a reasons for girls dropping out. The specific issue of the need to pay school fees was rarely mentioned and likewise only in Tanzania was the provision of adequate hygiene facilities explicitly mentioned.

Direct and indirect costs of education

In all four countries, primary education is meant to be completely free of charge but it became clear that there are still costs that parents are required to pay; while this seemed to be generally accepted, it was also evident that these represent a barrier to enrolling and maintaining children in school.

Figure 7: Direct and indirect costs paid by parents



This aspect was explored by asking different stakeholder groups about the fees which parents were asked to pay and whether these are compulsory or voluntary. In Malawi the costs mentioned were all compulsory and related to the exam system; they are required by the Malawi National Examinations Board for primary school leaving certificate examinations and by rather than the schools themselves for related printing costs. In several cases there were mixed answers and in Mozambique it was commented that some costs were voluntary in name only as there is huge pressure on parents to pay them and they are compulsory in practice. More detailed information on the types of amounts payable is provided in the four country-level baseline reports.

Specific information on school attendance rates was not collected but, since this may reflect a different picture to that of the drop-out rate, where children are not defined as having dropped out but are likewise not attending regularly, the inclusion of this aspect at the endline survey should be considered.

Indicator 3: Pupil Qualified Teacher Ratio

This indicator provides an indication of the quality of education provided; although it is an indicator that is unlikely to show major change within the time-span of this project, the baseline information would be useful for any further stages. The enquiry process of the community-level interview team asking about the academic levels of teachers, the length of their teacher training and the extent of provision of in-service training should in itself sensitise stakeholders to these issues and improve parental pressure for improvement, especially of any ratios that do not comply with national targets.

The variation of Pupil Qualified Teacher Ratio (PQTR) data between countries is partly a function of the different government criteria for qualified teachers: their level of education and extent of teacher training.

Table 1: Country criteria for qualified teachers

Country	Ministry of Education definition/criteria for a qualified teacher
Malawi	2 years of training in Teacher Training College and certificate from this.
Mozambique	Diploma in teacher training from teacher training centre or institute
Nepal	Higher secondary school graduate with authorized teacher licence
Tanzania	Ordinary level secondary education certificate and then have followed 2 year training and obtained Grade A Certificate in Teaching

Table 2: Pupil Qualified Teacher Ratios in target schools

Country	Average PQTR across target schools	Range of PQTRs in target schools	National average or target rate
Malawi	73 : 1	53 : 1 to 126 : 1	Average 71 : 1 ⁴
Mozambique	45 : 1	24 : 1 to 59 : 1	Average 58.5 : 1
Nepal	30 : 1	12 : 1 to 51 : 1	Target : 40 : 1
Tanzania	49.5 : 1	23 : 1 to 96 : 1	Target : 40 : 1

The ranges illustrate the disparity between target schools within countries. In Malawi, it was commented that the PQTR is higher in urban and peri-urban areas due to higher enrolment levels whereas in very rural areas enrolment is lower and also the PQTR. Thus if enrolment rates improve in rural areas, there would initially be a rise in the PQTR. This pattern does not however seem to have applied to Mozambique where the target schools are near to Maputo but have a PQTR lower than the national average. In Nepal, the average PQTR in the sample schools was lower than the district average and 20 of the 25 schools already meet the target of 40:1; this situation was attributed to the recruitment by schools of teachers from private sources in order to lower the PQTR. This may also be influenced by previous AA Nepal engagement with local communities in Dhote district and the fact that 8 of Nepal's 25 school sample are secondary rather than primary schools. In Tanzania, three schools in Kilwa district and one school in Singida district already meet the government benchmark for the pupil-qualified teacher ratio.

Indicator 4: Amount of domestic tax revenue raised per year compared to amount of national spending on basic education (absolute figure/ % change)

This indicator is intended to identify the level of priority given by the four country governments to basic education and how this changes over the period of the project. Obtaining the necessary data has been difficult due to different definitions and budget structures and, in itself, has provided a useful indication of the availability of data and the four governments' levels of transparency with information on tax issues and budgets.

Table 3: Amounts of domestic tax revenue and national spending on basic education

Country	Domestic Tax Revenue 2014/15 (estimates)	National Education budget 2015**	Education budget as % of domestic tax revenue 2015	Education budget as % overall 2015 national budget*
Malawi	MK 477.3 billion	MK 127.9 bn	32%	17.2%
Mozambique	MT 128.6 billion	MT 42.2 bn	33%	18.6%
Nepal	Rp 353.5 billion	Rp 78.2 bn	22%	13.9%
Tanzania	TSHS 8,892 billion	TSHS 3,456 bn	35%	17.4%

*Data for education budget as a whole because information on spend and on just basic education is not available in all countries.

In all four countries, the education sector receives the largest proportion of the national budget but this has not reached the 20% of state budget agreed by World Ministers in 2015.⁵ In Malawi the education budget is relatively stable and is projected to rise slightly with the substantial amount provided by donors now arriving via mechanisms outside the government financial systems. In Mozambique, the budget share is projected to remain stable although the government's commitment to education is evident in the increasing proportion of the budget coming from the government's own resources rather than donor funds. In Tanzania, the education budget has been rising while remaining stable as a proportion of the total government budget; however, its share of the government budget is now projected to decrease slightly. Within the education budgets of all four countries, it was notable that the majority of the budget was allocated to teachers' salaries and that allocations for capital or development expenditure were very low: Malawi 11%, Mozambique 20%, Tanzania 16% and Nepal 1%. In Nepal, education continues to be the largest item but is decreasing as a proportion of the government budget, with expenditure fluctuating due to other government priorities. There was no clear linkage evident between tax and the education budget.

Indicator 5: Existence of government legislation/policies on ending harmful tax incentives

Table 4 below summarises the key aspects of the legislative situations of the four countries at the baseline stage. The situations in Malawi, Mozambique and Nepal are very similar while in Tanzania the situation has evolved and there is more evidence that actual actions aimed at reducing harmful tax incentives are taking place.

Table 4: Legislative situation in each of the four countries

Country	Baseline situation of policies / legislation on ending harmful tax incentives
Malawi	<ul style="list-style-type: none"> No government policy or legislation on ending harmful tax incentives. No clear commitments made. Conflicting information with recognition that tax incentives reduce income but instead bring other benefits. Realize need to monitor other benefits to ensure tax incentives are worthwhile.
Mozambique	<ul style="list-style-type: none"> No government policy or legislation on ending harmful tax incentives but occasional public discussions about this. No clear commitments made, especially relating to multinational companies. Conflicting information with recognition that tax incentives reduce income but instead bring other benefits. Realize important to monitor other benefits to ensure that tax incentives are worthwhile; however contracts with multinational companies not made public so situation difficult to assess tax revenue losses through tax holidays.
Nepal	<ul style="list-style-type: none"> No government policy or legislation on ending harmful tax incentives. In theory GoN has indicated commitment to regularly rationalising tax exemptions and incentives in order to provide “appropriate incentives to the investors with fairness”. In November 2012, GoN said it would use tax fore-casting models to help quantify the gap between the potential revenue and what is actually collected in order to help the Inland Revenue Department to optimize its revenue mobilization.⁶ In practice, this has not been done and tax incentives have been increasing rather than reducing in recent years. In 2011, the IMF criticized Nepal’s “excessive exemptions and tax incentives”⁷ and suggested that the elimination of some VAT exemptions and the reform of corporate tax incentives would give revenue gains of 2.2% of GDP by 2015.
Tanzania	<ul style="list-style-type: none"> Government recognizes that tax incentives entail revenue losses and are taking steps to reduce them; estimated to be c. US\$ 790 million in 2014/5 (before VAT exemption abolished so should bring GoT an extra 500 million). New policy drive committed to reducing tax incentives: Finance Minister’s 2011/2012 budget speech said government policy is to review and harmonise various tax laws with view to minimizing exemptions from estimated level then of 2.5% GDP to 1% GDP. May 2011 Deputy Minister of Energy announced that they Got would ‘overhaul the entire tax exemptions package for mining companies; this was followed in 2014 by a raise from 3 to 4% in the royalty rates paid for gold and copper and removing the 15% VAT exemption for mining companies. Law limits power of finance Minister to grant discretionary VAT incentives; these need to be approved by Parliament. Despite advances above, EPZs are registering more companies – 25 more expected bringing total to 155 companies exporting c. \$300 million of goods. For large companies/big employers will also be some incentives but this should be a transparent process.

Output 1

Children, especially girls, parents, community members and local civil society have a strong role in ensuring that local education services are of high quality, increase access for girls and are adequately funded by government through fair taxation.

Progress for Output 1 is assessed using five different indicators and three different measurement units: two indicators measure the numbers of target schools, two count numbers of actions and one assesses community knowledge levels. All of the indicators are complex and require a range of questions or measurements in order to assess performance rather than one simple question. Because of the need for a common/unified system based on the ActionAid Promoting Rights in Schools framework, the four countries worked together to select the questions necessary for assessing each indicator. With their different operating contexts, each country had different priorities and they worked hard to achieve a workable compromise.

When it came to the fieldwork, it did not prove possible to cover all of the questions in every country and some follow-up questions were omitted in some of the countries. Inevitably with different contexts, the questions and answers showed varying levels of sensitivity and variation in scores across the target schools in the four countries.

Once the country data was obtained, a scoring system was needed to aggregate the scores from the different questions to produce an overall score for that indicator for each target school or community. The challenges faced during the consolidation process lay not only in the variations in questions asked but also, because of their different contexts, each country applied and analysed the questions slightly differently. Some countries provided more complex data with a breakdown of the various stakeholder views while others pre-analysed this and provided simpler summary data. This, together with the consultations with countries on the scoring and aggregation approaches and the incorporation of their feedback to find a system tailored to their needs, explains the variations between countries for their maximum possible scores.

When discussing the threshold score needed for target schools to count as complying with the quantitative indicators, Malawi opted for the maximum score. Apart from agreeing that the threshold should be above the highest score of any of their schools, since all schools need to improve, the other countries have not fixed scores required for compliance with the indicator so their performance is also shown in the charts against the maximum scores possible. To track the shifts in scores, tables showing how the schools in each country were distributed across score quintiles have also been prepared. Table 5 below shows the overall distribution for all the schools across all the Output 1 indicators.

Table 5: Summary of scores across output indicators

Output 1 indicators	Top quintile	2	3	4	Bottom quintile
% of target schools with active community representation in school governance including monitoring school budgets/ expenditure and education rights	1	39	34	15	0
Number of local actions that advocate for improved quality / financing of education	0	6	20	46	16
Number of local actions to increase attendance and retention of girls in target schools	0	10	36	36	2
Number of target schools using funds transparently for school improvements	9	22	35	18	5
Understanding by communities of issues of fair tax, government revenues and links to education financing	9	16	30	26	6

These are explained in more detail in the indicator sections below. Additional narrative information is available from the individual Country Baseline Studies.

Output Indicator 1.1

% of target schools with active community representation in school governance incl. monitoring school budgets/ expenditure and education rights

For assessing the target schools' performance against this indicator, the following key questions were asked and, where appropriate, supplemented with follow-up questions to obtain a better sense of the degree of performance:

- Availability of opportunities for children to express themselves and participate in school affairs?
- Are opportunities for participating taken up equally by all children?
 - Do the children from marginalised groups participate?
- Does the School Management Committee have ways of listening and taking children's views into account?
 - How are they listened to?
- Are girls and boys involved in monitoring school budgets?
 - How are they involved in doing so?
- Involvement of parents, SMCs and PTAs in aspects of school governance?
 - How involvement takes place?
 - Involvement of parents in monitoring budgets/expenditure
 - Types of involvement
- Frequency of parent and teacher meetings?
- Extent to which the School Management Committee is representative of the range of community groups?
- Whether involvement of parents in SMC has brought about any changes in school policies or practices?

Figure 8 below gives an overview of the aggregate performance of all the schools against the maximum score possible in each country's rating scale.

Figure 8: Output Indicator 1.1: Target school aggregate scores across all indicator questions by country

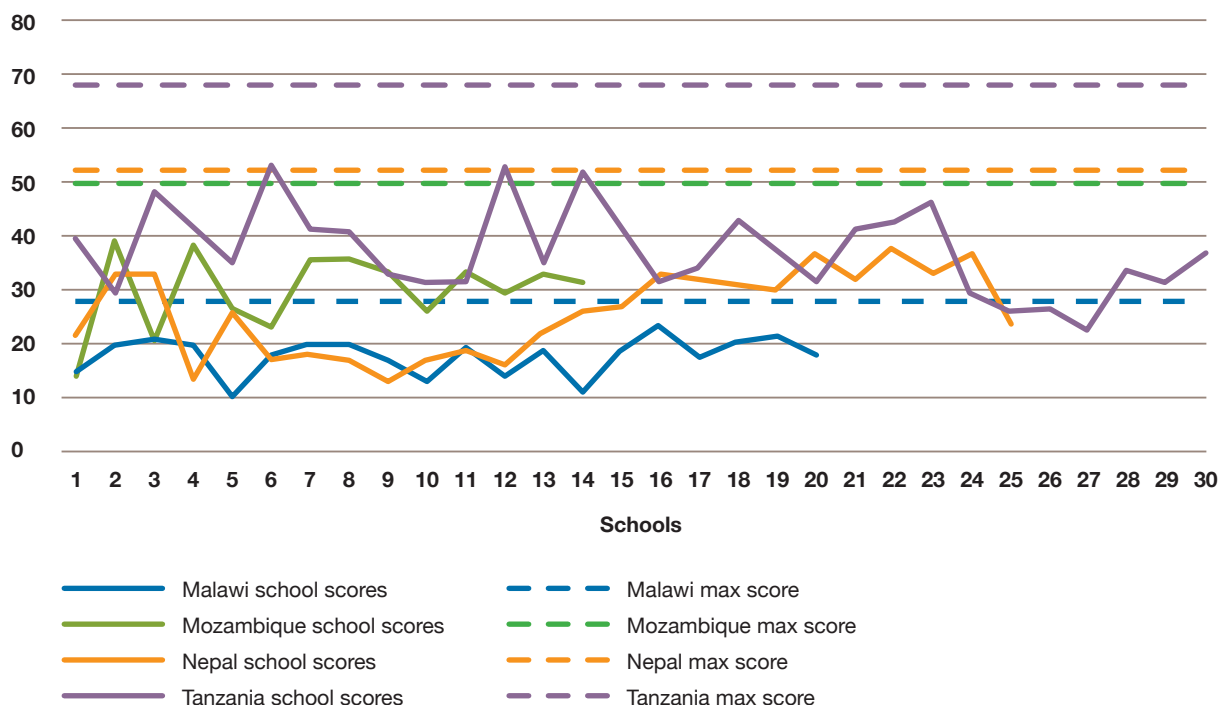


Table 6 provides an overview of the distribution of the school scores for each country by quintiles of the aggregate scores for this indicator, derived from all questions for each country. It is noticeable that Malawi is the only country with a school in the top quintile and nearly three quarters of the schools are in the second quintile; in Mozambique just over half of schools are in this quintile whereas in Nepal the scores are spread across the three middle quintiles. In Tanzania, two thirds of schools are in the middle quintile. At the endline survey, the shift between quintiles will be measured and ideally all schools will be in the top two quintiles.

Table 6: Distribution of school scores in each country for Output Indicator 1.1 by score quintiles

Score distribution for Output Indicator 1.1	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Top 1st quintile	1	0	0	0
2nd quintile	14	8	10	7
Middle 3rd quintile	3	4	7	20
4th quintile	2	2	8	3
Bottom / 5th quintile	0	0	0	0

In all four countries, there was a considerable variance in the opportunities provided by target schools for children to participate in school governance. Overall it was evident that children are able to participate in class and via clubs and are often consulted in some way so that their views are known to SMC members, but their ability to really participate and influence school governance and curriculum decisions is very limited. In Mozambique and Tanzania the target schools reported very mixed performance in the take-up of these opportunities by children and the participation of marginalised children. In Malawi, nearly three quarters of schools reported that there is an equal take up of these opportunities and that the SMC has ways of listening to children's views and taking them into account. In Nepal, the vast majority of the sample schools likewise reported that the opportunities were taken up equally by all children and also that children from marginalised groups participated; however, only half the schools said that the SMC had ways of listening to children and these were mostly in Dhoti district (9 out of 10 schools) and in only 3 of the 15 in Kailali district (two of them lower secondary). This reflects the lack of a formal policy for including children in governance processes. An almost identical picture emerged for the schools reporting the involvement of children in monitoring school budgets; where this happened it was part of the mandatory social audit process. In Malawi, only four of the twenty sampled schools said that girls and boys are involved in monitoring school budgets; in Mozambique, only two schools had most stakeholders agreeing while in Tanzania only one school had all stakeholders in agreement that this happens. In countries where the involvement of girls and boys in monitoring the school budget was analysed by stakeholder type, there was tendency noted for head teachers to be more likely to claim this than their pupils.

The picture for the involvement of parents, SMCs and PTAs in school governance was measured by looking at their engagement with three different activities: ensuring or monitoring children's participation, tracking learning outcomes and monitoring education rights in school. There were very few schools where all three were being engaged in: six in Tanzania, five in Malawi and Nepal and three schools in Mozambique. With the exception of Tanzania where there is no data, most schools in the other three countries reported some parental involvement in the monitoring of budgets. Nepal and Mozambique both reported on the frequency of parent-teacher meetings: in Nepal seven schools only have them once at the beginning of term but in fifteen they occur more than twice. In every one of the Mozambican schools they happen more than twice.

School Management Committees were present in all the target schools and the baseline survey looked at how active they are considered to be and whether they are inclusive of all stakeholders, including marginalised groups. It also shows the number of schools where stakeholders thought that the involvement of parents in the SMC has brought about any changes in school policies or practices (schools where stakeholders were not unanimous on this point are not included). It is noticeable that Malawi showed the highest proportion of schools with fully active and functioning SMCs and likewise a greater proportion of schools where parental involvement was perceived to have helped bring about changes. The sample of schools from Nepal shows the greatest scope for improvement: it was recognized that the SMCs exist but that in practice they are not yet fully functional or inclusive.

Table 7: Activity levels of School Management Committees

Numbers of schools where the School Management Committee:	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Is fully active and functioning	15	6	3	19
Is fully inclusive	20	5	4	8
Parents involvement has brought about changes in school policies or practices	13	7	10	9

Output Indicator 1.2

Number of local actions that advocate for improved quality/financing of education

For this indicator, the base-line survey sought to establish the following:

- The numbers and types of groups already in existence with a focus on the quality of education and its financing, both in the community and at school.
- Whether any existing groups have already mentioned fair tax as a source of funds.
- Whether target schools had already produced any reports on child rights / the quality of education
- Numbers of Citizen Education Reports produced.

Country performance is assessed both on the schools scores and the country qualitative information. Where detailed information was provided, a higher score was given to groups in the community not directly attached to the school e.g. Reflect or mothers' groups. The aggregate scores are shown in Figure 9 and the distribution by score quintiles is provided in Table 8.

Figure 9: Output Indicator 1.2: Aggregated target school scores by country

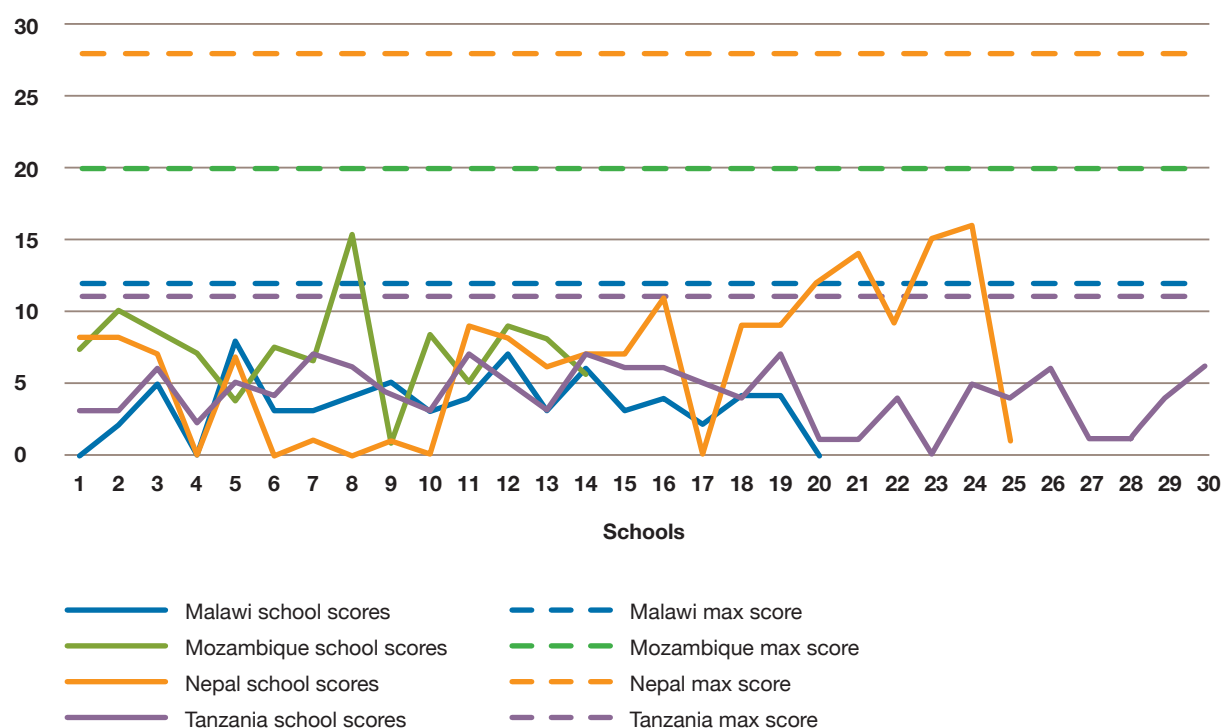


Table 8: Distribution of school scores in each country for Output Indicator 1.2 by score quintiles

Score Distribution for Output Indicator 1.2	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Top 1st quintile	0	0	0	0
2nd quintile	1	1	0	4
Middle 3rd quintile	4	2	4	10
4th quintile	12	10	14	10
Bottom / 5th quintile	4	1	8	6

When asked about the numbers of local groups discussing and/or campaigning on the quality of education and its financing and quality education, the majority of schools in all four countries mentioned one or more groups; the SMC or PTA tended to be one of these groups and then other external groups such as mothers' groups or Reflect circles. However, it was clear that their usual focus and activities centre largely on local fundraising for improving school infrastructure, staffing and equipment: only six groups or fewer in each country were said to have discussed fair tax as a source of funds for education: a total of 18 out of 89 schools surveyed.

In all four countries, the concept of fair taxes is not well understood. While community members are aware of their governments as sources of funding, the relationships of this with fair tax and with expenses were evidently unclear. Malawi presented a slightly different picture to the other countries as several of the schools are receiving support from other INGOs and CBO partners. It was only where other external support was received that fair tax had been discussed and that three of the schools had produced reports on quality education.

The Citizen Education Reports are a specific project output with which stakeholders were not yet familiar so, in some cases where this was not explained during fieldwork, schools claimed that these had been produced. However, it became clear these findings should be ignored as it emerged that these were generally types of standard school performance or assessment report compiled either for or by District Education Offices.

It is noticeable that schools' performance to date against this indicator is limited. This is entirely to be expected since the indicators look beyond the usual community-level activities of local fundraising for improving school infrastructure, staffing and equipment: tax and government level funding is a newer topic for communities and is being introduced by the project activities.



Annie and friend, Malawi.
PHOTO: GRAEME ROBERTSON/ACTIONAID

Output Indicator 1.3

Number of local actions to increase attendance and retention of girls in target schools

For this indicator, the baseline survey sought to establish the following:

- Types of toilet facilities;
 - construction, and whether or not have doors (for privacy)
 - condition
 - if dedicated boys and girls toilets;
- Ratios of boys and girls per toilet;
- Existence of different types of violence;
 - Who perpetrated by and who is affected
- Numbers of teachers trained in child rights and child protection
- Availability of mechanisms in school/community for monitoring and reporting violence
 - Whether mechanisms independent, safe and anonymous
- Availability of law/policy aimed at protecting children from violence and abuse
 - Whether or not any actions taken as a result of policy

Figure 10 provides an overview of the target schools performance for this indicator and Table 9 shows the distribution across score quintiles.

Figure 10: Output Indicator 1.3: Aggregated school scores by country

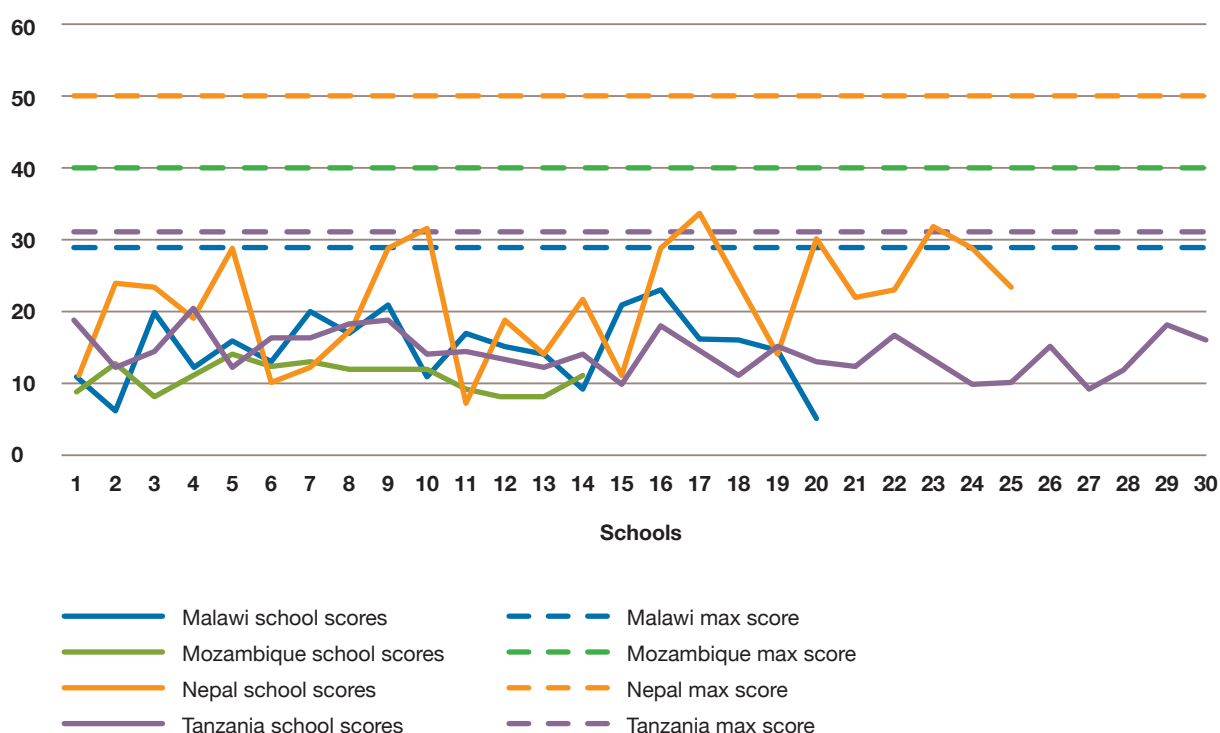


Table 9: Distribution of school scores in each country for Output Indicator 1.3 by score quintiles

Score distribution for Output Indicator 1.3	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Top 1st quintile	0	0	0	0
2nd quintile	5	0	3	2
Middle 3rd quintile	11	0	7	18
4th quintile	3	14	9	10
Bottom / 5th quintile	1	0	1	0

The provision of sanitation facilities was explored as inadequate facilities are widely recognised to be a cause of poor school attendance by girls; it was only mentioned spontaneously in a few cases as a reason for girls dropping out of school. The survey did not prompt further exploration of this but it is important to note that the majority of the schools were primary schools and this becomes a particular issue when girls reach puberty.

In the large majority of target schools, the toilets were permanent pit latrines and boys and girls had separate ones. In a very few schools, there were flush toilets and in two schools in Mozambique and one school in Tanzania, there were no toilets at all. Both Tanzania and Nepal had five schools where the toilets had no doors; this also applied to one of the four Malawi districts and to eleven of the fourteen schools in Mozambique. This is a critical aspect as a direct link was perceived between a lack of doors and bullying of girls. Malawi and Tanzania reported that the condition of the toilets was generally good, while Nepal reported a mixed picture and in Mozambique all toilets were reported to be in poor condition such that children were holding themselves in until they got home. In general, there were not large gender differences in the ratios of girls and boys to toilets. In the few cases where larger differences were reported, these tended to favour girls. Mozambique had the highest average ratio of pupils to toilets and the most extreme individual ratios as well.

Table 10: Average ratios of toilets at target schools, disaggregated by gender

	Average ratio of toilets		Highest ratios reported	
	Girls	Boys	Girls	Boys
Malawi	113:1	134:1	513:1	493:1
Mozambique	314:1	275:1	1,746:1	1,870:1
Nepal	84:1	70:1	185:1	161:1
Tanzania	54:1	56:1	135:1	229:1

In exploring violence experienced by children, the Promoting Rights in Schools tool considers six different types: corporal punishment, sexual abuse, verbal abuse, bullying and humiliation.

Malawi presented a mixed picture with four schools reporting no violence of any kind and a similar number reporting that all types were occurring. While sexual abuse was only reported to be affecting girls, both boys and girls were reported to experience the other forms of violence. Physical abuse, reported in 10 of the 17 schools answering this question, bullying and humiliation were either affecting both boys and girls or more likely to affect girls only, while corporal punishment was affecting both or boys only. In Mozambique, physical violence was the most common form reported to be affecting nearly all 14 schools, followed by humiliation in 9 schools and sexual harassment in 8 schools. Boys were considered more likely to receive corporal punishment while girls were the focus of sexual harassment. The perpetrators were most frequently said to be other children, then teachers and parents. In Nepal, seven of the schools reported no violence of any type; physical punishment and bullying were

most frequently reported (in 16 and 17 out of 25 schools respectively) and sexual harassment in only two schools. Teachers, boys and peers were considered the most common perpetrators. The cultural context was reported to be influencing this with parents encouraging teachers to use corporal punishment. Similarly in Tanzania, corporal punishment by teachers was the most commonly reported form of violence and was mentioned as one cause of pupils dropping out of school. Incidents of bullying, harassment and sexual violence were reported to be rare and more likely to be committed by boy pupils than teachers.

In all four countries, a small proportion of teachers had been trained to respect human rights: generally not more than one per school, and in many cases none; country totals were Malawi 31 teachers, Mozambique 12 teachers, Nepal 10 schools had one or more teachers trained and 20% would have covered some content in the child-centred learning course. In Tanzania 21 schools reported that one or more teachers had been trained but their answers did not differentiate between recent specific in-service training and those who may have had it as part of their basic teacher training.

Mechanisms for reporting violence were explored and seemed to be most established in Malawi where they were reported to exist and to be safe, secure and anonymous in all the schools. Nearly all the head teachers in Tanzania said that their schools had a mechanism, but this was only the case in 9 of the 25 schools surveyed in Nepal; Mozambique presented a mixed picture with equal numbers saying mechanisms did and did not exist. It was evident that in these three countries, the mechanisms that do exist for reporting violence are less well established and systematic with few knowing how they worked. Similarly, although most head teachers reported the existence of policies or regulations for the protection of children, awareness of these tended to be lowest amongst children who are the intended users of them: nearly all pupils in Mozambique and Tanzania were unaware of their existence. In Malawi, however, most stakeholders could cite messages from the policies and four different actions taken as a result of the policy were reported. In the other countries, despite widespread recognition of violence issues, implementation of child protection policies is weak, with low reporting of cases and very rare examples known of disciplinary actions. In Tanzania they were mostly confined to warnings given to teachers and it was claimed that the lack of actions has been due to corruption and that this has deterred others from reporting.



Output Indicator 1.4

Number of target schools utilising funds transparently for school improvements

For this indicator, the baseline survey sought to establish the following:

- Opinions on school budget;
- Community awareness on budget received during last school year;
- Awareness if the money was used to implement the School Improvement Plan (if any);
- Awareness whether budget allocated by the government arrives at the school in a timely manner.

Some countries omitted some of these questions; as a result there are gaps in the quantitative scoring and the qualitative and narrative information is more relevant. It also explains the variations in the total potential scores possible and in the actual scores.

Figure 11: Output Indicator 1.4 Aggregated school scores by country

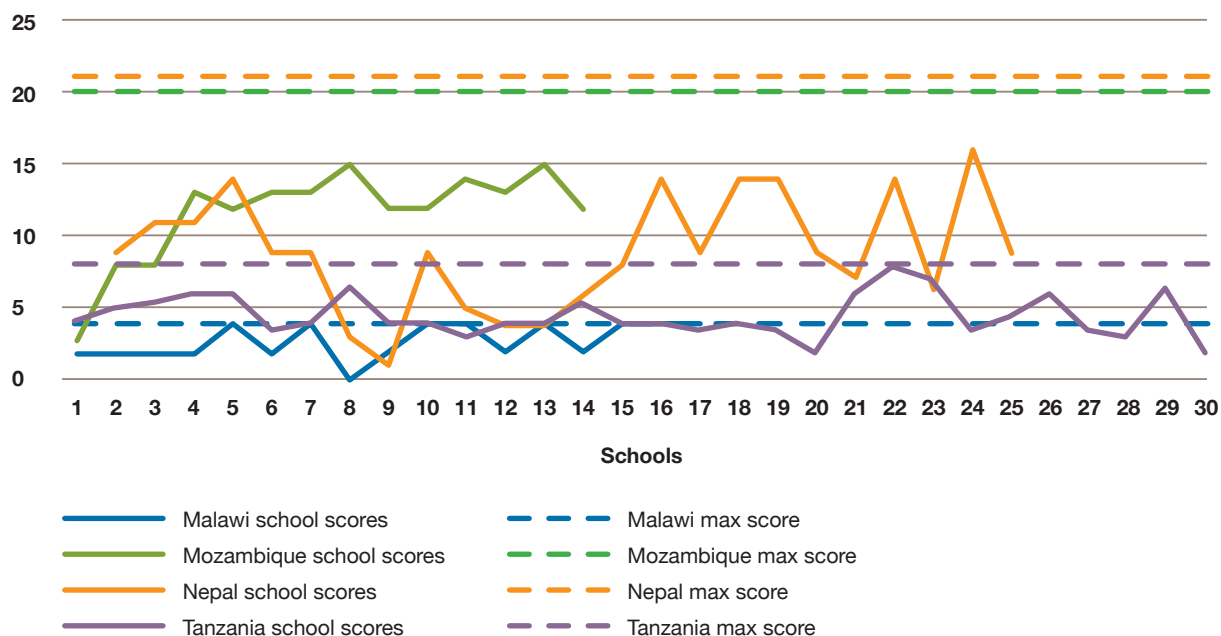


Table 11: Distribution of school scores in each country for Output Indicator 1.4 by score quintiles

Score Distribution for Output Indicator 1.4	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Top 1st quintile	8	0	0	1
2nd quintile	0	8	6	8
Middle 3rd quintile	8	5	9	13
4th quintile	3	0	7	8
Bottom / 5th quintile	1	1	3	0

In Malawi and Nepal, the majority of stakeholders thought the budget was easily available; however, although in Malawi it was thought that the budget was understood, interestingly half the SMC members thought it was a mystery. In Nepal, the practice of conducting a financial audit and disseminating it to parents, especially via the PTA and SMC, is common but in at least half of the schools, the details were generally only known to the head teacher and a few SMC members. Awareness of the budget and its sources was highest where the schools are dependent on parents and the community to fund salaries and running costs. Half the schools still did not have a good understanding of the budget and its use and parents had very low awareness levels of the existence of a school improvement plan. In Mozambique there was general awareness of the need to monitor the budget at school level but more diverse views about its availability, with head teachers being much more positive than parents. Stakeholders from just over half the Mozambique schools (more often those close to the head teacher) were aware that funds were used for their school improvement plans. However, there was also some evidence of mistrust in the use of funds as some felt that only a few people controlled it and a few had doubts that it was used for school improvements.

The target schools were all receiving government funds and about half the schools said that the funds were arriving late. In Malawi, the target schools in Lilongwe and in a nearby district were receiving their funds promptly but the vast majority of schools in two more distant districts said the funds were delayed and tended not to know why. Likewise in Mozambique just over half the schools said the budget arrived on time but for the others delays are common and it can often arrive 4-5 months late. In Nepal, half the schools thought the budget arrived on time but mentioned that the construction budget from the District Education Office was usually delayed. Delays in the arrival of funds were reported to create difficulties with the regular supply of equipment and teaching materials etc.



School buildings, Manhiça, Mozambique.
PHOTO: ERNANIO MANDLATE/KISAI/ACTIONAID

Output Indicator 1.5

Understanding by communities of issues of fair tax, government revenues and links to education financing.

For this indicator, the baseline survey sought to establish the following:

- Awareness of community members on sources of funds used to pay for items such as school furniture;
- Existence of social audit or other type of local review of the school;
- Community awareness that they pay tax and can demand accountability from the Government;
- Community awareness that there are plans/national budgets for education improvements;
- Community awareness that some foreign companies do not pay their fair tax
- Community understanding of what fiscal justice means.

Some countries omitted some of these questions; as a result, there are gaps making it more difficult to present a comprehensive picture across all the indicators. The findings are thus more reliant on qualitative and narrative information. The patchy distribution of answers also explains the variations in the total potential scores possible and in the actual scores.

Figure 12: Output Indicator 5: Aggregated school scores by country

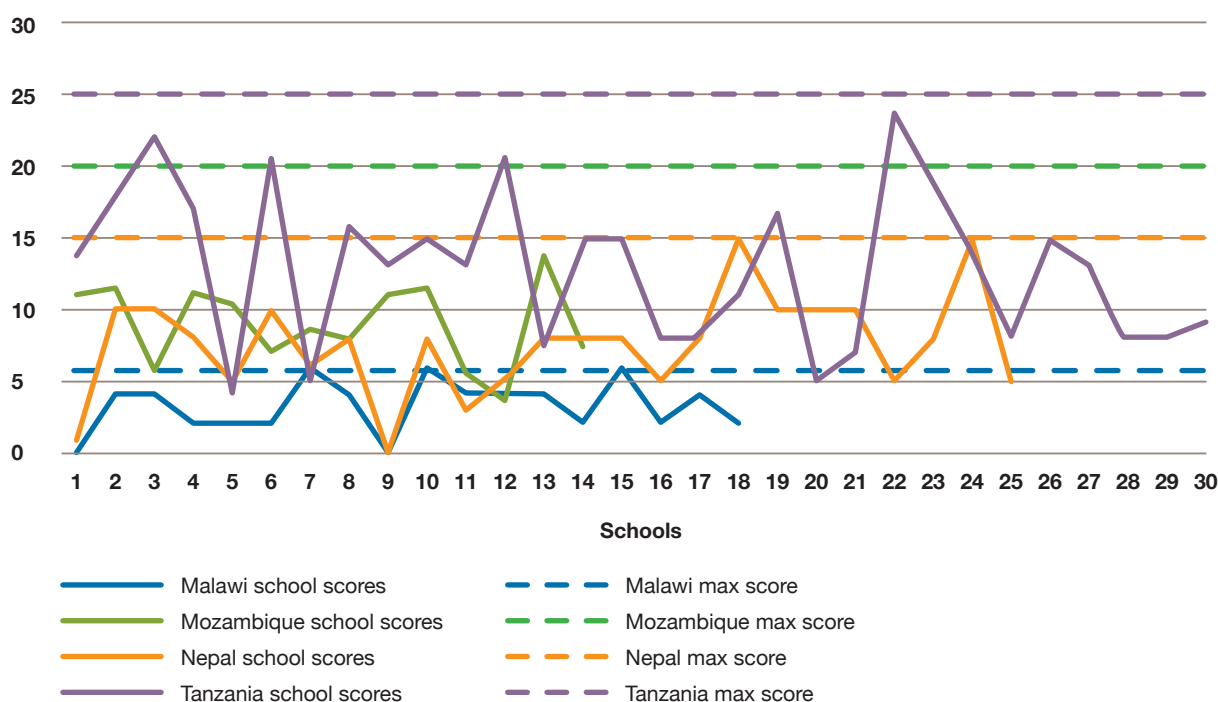


Table 12: Distribution of school scores in each country for Output Indicator 1.5 by score quintiles

Score Distribution for Output Indicator 1.3	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Top 1st quintile	3	0	2	4
2nd quintile	0	1	6	9
Middle 3rd quintile	7	8	9	6
4th quintile	6	4	6	10
Bottom / 5th quintile	2	1	2	1

In Malawi, Nepal and Mozambique, the majority of stakeholders were aware that they paid tax and that they could demand accountability of the government; this only applied to just under half of those in Tanzania. Apart from Tanzania, where awareness levels of the existence of national plans and budgets for improving education were slightly higher than awareness of tax accountability present in over half the communities, in the other three countries, awareness levels were slightly lower but still applied to c 70% schools in Malawi and to about half of those in Mozambique.

In all countries, there was a general understanding at community level that tax was used for financing their governments' education budgets but understanding of the concept of fair tax was much more limited. The majority did not know what fair tax meant while a small minority had a limited understanding that it meant the rich are taxed more than the poor. There was generally low awareness (c. 20% or less) that foreign owned companies do not always pay their fair share of tax.

Overall it was evident that schools and communities had much less knowledge and familiarity with national dynamics around tax and education and of how government revenues are allocated to different sectors or plans for improving education. Parents and community groups were much more familiar with local education systems and processes, with seeking resources locally and on occasion influencing at school level than at district or national levels. The links between education financing, government revenue and fair tax and how this might affect them at community level was clearly a new discussion topic for nearly all stakeholders at local community and school level. In Malawi, it was only a very small number of groups also receiving support from other international organisations that had already had discussions on this.



Students campaigning for fair tax, Nepal.

PHOTO: BISHAL RANAMAGAR/ACTIONAID

Output 2

Strong national coalitions, teacher unions and well informed civil society movements hold governments to account for progressive tax reforms that will lead to increased spending on public education both to increase access and improve quality.

Four indicators are contained in the Goal Hierarchy for Output 2; some of these relate to new areas of activity which were not being supported or monitored prior to the project.

Output Indicator 2.1

Number of coordinated actions (research, advocacy, public mobilisation, engagements with media/social media) of national coalitions and networks on tax justice and education

Varying existing levels of activity were reported by the different countries, but all noted that very few of these actions are coordinated or involve coalitions and networks. A key challenge noted at baseline by all countries was that there were no pre-existing arrangements in place for systematically recording the numbers of coordinated actions.

At the outset of the project, Mozambique already had a coalition of international and national NGOs doing a lot of work on education and tax justice although the actions tended not to be coordinated. Just after the project began, during the Global Action Week for Education for All, ActionAid Mozambique launched a Tax Justice Campaign and the coalition group did engage with two parliamentary committees to present information and lobby for more resources. Individual actions mentioned were studies commissioned by education sector donors individually on education and tax justice with the aim of informing how they target their support to education. Nepal likewise reported that there had been a very limited number of coordinated actions and cited the example of the ActionAid Nepal study commissioned on tax reforms in Nepal.

Tanzania cited two examples of coordinated actions: a study on tax losses commissioned by three different national-level religious councils and a report commissioned by the Global Campaign for Education that linked tax justice to education and cited some excellent examples of what the amounts lost through corporate tax evasion might have funded (training of all Tanzania's untrained teachers plus 70,000 additional teachers or 97,000 new classrooms).

Output Indicator 2.2

Number of national political spaces where influential leaders pledge to review existing regulations or policies on tax and/or earmark new tax revenues for education.

This indicator was likewise challenging to measure at baseline since there were no pre-existing systems for collecting this information. Mozambique identified three formal political spaces where such pledges might be expected to be made: Parliament, the National Development Observatory and election campaigns. In addition, the media reports occasionally on activities of influential leaders who sometimes make such pledges elsewhere. Malawi likewise commented that election campaign periods are key political spaces and that the baseline level is at zero. Nepal reported that there had been no national political spaces, neither formal nor informal events, where politicians had pledged to review existing regulations or policies although some politicians had recently campaigned against an important tax exemption case which resulted in it being discussed in Parliament. Two parliamentary committees that focus on tax issues were identified as possible bodies to monitor. Tanzania also identified election campaigns as a key political space where influential leaders may make pledges of this kind: free education was the lead agenda item in the 2015 election and the Tanzania Teachers Union President linked free education with tax justice, pointing out that with tax reforms free education would be possible. The media in Tanzania had already covered the issue of the high tax exemption rates in Tanzania (relief amounting to 4.3% GDP in 2012) compared to other countries in the East Africa region.

Output Indicator 2.3

National education authorities' plans, guidelines and budgets recognise the need for increased financing to ensure high education standards, particularly for girls education.

In Malawi, Mozambique, Tanzania and Nepal, the national plans and strategies seek to promote education and recognise the need for increased financing in order to do this. In both Mozambique and Nepal this was perceived to be a direct result of their signing up to the 2000 Education for All declaration. However, it is Tanzania where there is the clearest evidence of actions being taken to increase the funding for education.

The Malawi National Education Sector Plan (2008-2017), and the Education Sector Implementation Plan II (2013/14 – 2017/18), acknowledge the need to provide adequate funding for education. The National Girls Education Strategy also advocates for increased funding to education to ensure improved access for girls to quality education.

In Mozambique, Article 88 of the Constitution establishes education as a right and duty of every citizen. Mozambique endorsed the Millennium Development goals and the Dakar Declaration aimed at ensuring all citizens have access to free and quality primary education by 2015. This is reflected in the Government's 2025 agenda, their 5 year plan 2015-19 and the Strategic Plan for Education and Culture 2012-2016 all of which highlight the key actions needed for increasing access to education, including increased funding. One way in which Mozambique has taken this forward is through its participation in the Education for All Fast Track Initiative.

In Nepal, politicians and authorities have made public statements prioritising an increase in education financing with the aim of ensuring higher standards. However, the existing proportion of the total government budget allocation for education is very low and most of this is required for teacher salaries, leaving very little money available for funding new infrastructure, equipment and materials etc. Nepal was the only country mentioning a government initiative focusing on girls' education: there is a girls' scholarship scheme that provides a very small amount of funding to all girls enrolled in community schools.

Since 2000, Tanzania's education financing has been linked to their commitment to Education for All and a World Bank loan of \$50million was obtained in 2002 for their Primary Education Development Programme. Since then, as part of their EFA strategies, Tanzania has introduced a capitation grant of \$10 per pupil enrolled and, despite this never being provided, it is recognised to have helped motivate communities to participate in the development of their local schools, supporting the construction of classrooms, teacher houses and procuring teaching and learning materials. The new Education Policy 2014 introduced a policy shift and this is now being implemented with the government covering fees formerly paid by primary and lower secondary pupils. Although there are no specific plans or policies relating to girls, it was reported that in practice there are some local initiatives.

Output Indicator 2.4

Number of people engaging in fair tax for financing quality education

As there were previously no systems in place for tracking the numbers of people engaging in fair tax for financing quality education, there was no data available on this at baseline. Mechanisms have been discussed and are being put in place to enable monitoring the levels of engagement with fair tax for financing quality education, focusing on initiatives supported by the project.

Output 3

International education and tax justice networks consolidate a global movement to advocate for improved progressive tax reforms that contribute towards the realization of the right to education for all children.

For measuring the two indicators below, four challenges were recognized at the outset:

- Establishing the contribution of this project to complex processes involving other actors and contributions
- The potentially vast scope and thus the importance of focussing on specific people and/or events
- Performance in international spaces of influential actors from the project countries is more likely to be reported in their national media than in international media
- ActionAid monitoring or participation in international events is often undertaken by regional/international level staff thus their inputs need to be combined with country-level contributions.

It is likely that additional information will be forthcoming during the endline survey that contributes to the evidence relating to these two indicators and provides a broader picture of the international education and tax justice networks consolidation of a global movement and of its advocacy impact.

Output Indicator 3.1

Number of regional and international political spaces where politicians in power or influential actors mention reviewing/ acting on existing regulations or policies on tax and education.

Prior to this project, the ActionAid international campaigns team were already actively linking education and tax at the international level and working to consolidate a global movement around this. Activities included supporting or contributing to the development of a number of international level policy and advocacy papers and reports on the financing of education and domestic resource mobilisation. Notably, ActionAid helped to move the tax justice debate into the agenda of the Global Partnership for Education 2015 replenishment conference. This project will help to hold the governments of developing countries to their commitments to increase their domestic resource mobilisation to pay for quality public education and will be monitoring international political spaces and events for progress on this.

Progress for this indicator will be measured through combining the findings of both the country and international level teams whilst bearing in mind the importance of there being an identifiable link with the activities of the project and its stakeholders.

Output Indicator 3.2

Media interest, public discussions and political debate generated as a result of research and policy advocacy from the project.

The research generated from the project in the form of Country Education Reports, and then subsequent Tax Loss Studies, is being published in 2017 so this indicator will not be measurable until then.

The four countries are aware of the need to monitor and log the media interest and debates that follow the national launches of their Citizen Education Reports and Tax Loss Studies and the international level staff will report back on the contribution of evidence from the research to their advocacy and its effects.

Goal hierarchy

Results	Indicators	Baseline	Targets			Data sources	Requency of reporting	Responsibility
Outcome level								
Outcome 1			Y1 targets (Dec 2015)	Y2 Revised 2016	Y3 Revised 2016		Baseline, Endline	ActionAid
Children, especially girls, have improved access to free public education of a high standard, financed through greater government support and increases in fair tax revenue.	Gross Enrolment Rates (disaggregated by gender) in target schools	Malawi: GER 141% (144 girls; 139 boys) UNESCO UIS 2013	N/A	Malawi: 1% increase from baseline	Malawi: 2% increase from baseline	Local and national education authority data UNESCO/ UNICEF data for relevant years Target government data on tax revenue Target government data on expenditure on education		
		Mozambique: GER 105% (100 girls; 110 boys) UNESCO UIS 2013		Mozambique: 1% increase from baseline	Mozambique: 2% increase from baseline			
		Nepal: GER 135% (141 girls; 130 boys) UNESCO UIS 2013		Nepal: 1% increase from baseline	Nepal: 2% increase from baseline			
		Tanzania: GER 90% (91 girls; 88 boys) UNESCO UIS 2013		Tanzania: 1% increase from baseline	Tanzania: 3% increase from baseline			
	Drop Out rates (disaggregated by gender and grade) in target schools	Malawi: Average dropout rates 40,3% (43,4 girls; 36,9 boys) UNESCO UIS 2013	N/A	Malawi: 1% decrease from baseline	Malawi: 2% decrease from baseline			
		Mozambique: Average drop out rates 68,4% (69,3 girls; 67,6 boys) UNESCO UIS 2013		Mozambique: 1% decrease from baseline	Mozambique: 1,5% decrease from baseline			
		Nepal: Average dropout rates 39,6% (38,1 girls; 41,2 boys) UNESCO UIS 2013		Nepal: 2% decrease from baseline	Nepal: 3% decrease from baseline			
		Tanzania: Average dropout rates 33,3% (28,6 girls; 37,9 boys) UNESCO UIS 2013		Tanzania: 1% decrease from baseline	Tanzania: 6% decrease from baseline			
	Existence of Government Legislation/ Policies on ending harmful tax incentives	Baseline data will be collected in first 6 months of the project	N/A	0 countries	3 countries. Malawi: lobbying for introduction of VAT payments for mining sector Mozambique: push for revision of law on investments of double taxation treaties Tanzania: campaign for full implementation of VAT and tax administration acts.			
	Amount of domestic tax revenue raised per year/ compared to amount of national spending on basic education (absolute figure/ % change)	Up to date data will be collected during baseline, looking at latest national budgets reported to parliament	N/A	All countries: 1% increase from baseline	All countries: 2% increase from baseline			

Output 1			Y1 targets (Dec 2015)	Y2 Revised 2016	Y3 Revised 2016			
Children, especially girls, parents, community members and local civil society have a strong role in ensuring that local education services are of high quality, increase access for girls and are adequately funded by government through fair taxation.	1.1. % of target schools with active community representation in school governance incl. monitoring school budgets/ expenditure and education rights	144 primary schools targeted across 4 countries	1.1. Malawi: 0%	Malawi: 70%	MMalawi: 100%	ActionAid and partner implementation reports	Baseline, Quarterly, Annually, Endline	ActionAid and partners
			Mozambique: 0%	Mozambique: 50%	Mozambique: 70%			
			Nepal: 0%	Nepal: 70%	Nepal: 80%			
			Tanzania: 0%	Tanzania: 50%	Tanzania: 80%			
	1.2. # of local actions that advocate for improved quality/ financing of education	Baseline data will be collected for more detailed information on school governance, infrastructure, funding etc.	Malawi: 6	Malawi: 8	Malawi: 12	ActionAid and partner implementation reports	Baseline, Quarterly, Annually, Endline	ActionAid and partners
			Mozambique: 0	Mozambique: 7	Mozambique: 7			
			Nepal: 0	Nepal: 4	Nepal: 5			
			Tanzania: 0	Tanzania: 5	Tanzania: 7			
	1.3. # of actions to increase attendance and retention of girls in target schools		Malawi: 8	Malawi: 12	Malawi: 12	ActionAid and partner implementation reports, school records	Baseline, Quarterly, Annually, Endline	ActionAid and partners, education authorities
			Mozambique: 0	Mozambique: 57	Mozambique: 57			
			Nepal: 0	Nepal: 5	Nepal: 4			
			Tanzania: 0	Tanzania: 5	Tanzania: 8			
	1.4. # of target schools utilising funds transparently for school improvements		Malawi: 0%	Malawi: 10%	Malawi: 20%	ActionAid and partner implementation reports, SMC records	Baseline, Quarterly, Annually, Endline	ActionAid and partners, SMC members
			Mozambique: 0%	Mozambique: 8	Mozambique: 10			
			Nepal: 0%	Nepal: 8	Nepal: 20			
			Tanzania: 0%	Tanzania: 5	Tanzania: 10			
	1.5. Understanding by local communities on issues of fair tax, government revenues and links to education financing	Surveys of local people who have received training on knowledge, attitudes to issues of fair tax and right to education	Malawi: 30%	Malawi: 40%	Malawi: 80%	ActionAid and partner implementation reports	Baseline, Quarterly, Annually, Endline	ActionAid and partners
			Mozambique: 0%	Mozambique: 45%	Mozambique: 80%			
			Nepal: 0%	Nepal: 30%	Nepal: 50%			
			Tanzania: 0%	Tanzania: 45%	Tanzania: 85%			

Output 2			Y1 targets (Dec 2015)	Y2 Revised 2016	Y3 Revised 2016			
Strong national coalitions, teacher unions and well informed civil society movements hold governments to account for progressive tax reforms that will lead to increased spending on public education both to increase access and improve quality.	2.1. # of coordinated actions (research, advocacy, public mobilization, engagements with media/ social media) of national coalitions and networks on tax justice and education	Baseline data will be collected at start of project including review of current national education guidelines, budgets and plans	Malawi: 0	Malawi: 5	Malawi: 15	ActionAid and partner implementation reports, media coverage	Baseline, Quarterly, Annually, Endline	ActionAid and partners
			Mozambique: 0%	Mozambique: 7	Mozambique: 6			
			Nepal: 0	Nepal: 10	Nepal: 6			
			Tanzania: 0	Tanzania: 6	Tanzania: 8			
	2.2. # of national public or political spaces where influential leaders pledge to review existing regulations/policies on tax and/or earmark new tax revenues for education		Malawi: 0	Malawi: 5	Malawi: 6	ActionAid and partner implementation reports, media coverage	Baseline, Quarterly, Annually, Endline	ActionAid and partners
			Mozambique: 0	Mozambique: 2 e.g.	Mozambique: 2			
			Nepal: 0	Nepal: 2	Nepal: 2			
			Tanzania: 0	Tanzania: 1	Tanzania: 1			
	2.3. National education authorities' policies, plans, guidelines and budgets recognize the need for increased financing to ensure high education standards particularly girls education		N/A	1 significant recognition in each country e.g. In Education Budget 1 significant recognition in each country e.g. In Education Budget	2 significant recognitions in each country	ActionAid and partner implementation reports, project research policy reviews, media coverage, Records and outputs from national fora	Baseline, Quarterly, Annually, Endline	ActionAid and partners, education authorities
2.4. # of people engaging on fair tax for financing quality education		Malawi: 500	Malawi: 2500	Malawi: 3000	ActionAid and partner implementation reports	Baseline, Quarterly, Annually, Endline	ActionAid and partners	
		Mozambique: 1,500	Mozambique: 2600	Mozambique: 1800				
		Nepal: 100	Nepal: 1000	Nepal: 2000				
		Tanzania: 0	Tanzania: 2,360	Tanzania: 3,600				

Output 3			Y1 targets (Dec 2015)	Y2 Revised 2016	Y3 Revised 2016			
International education and tax justice networks consolidate a global movement to advocate for improved progressive tax reforms that contribute towards the realization of the right to education for all children.	3.1. # of regional and international political spaces where politicians in power or influential actors mention reviewing/ acting on existing regulations/policies on tax and education.	Existing documentation from Tax Justice Alliances, AAI	3.1. 1 international political space	2 spaces e.g. World Bank Spring Meeting, ECOSOC Forum on Financing for Development, including special meeting on international co-operation on tax, World Humanitarian Summit, GPE board meeting, UN General Assembly (submission of the report of the international commission on financing global education), GPE Board meeting	2 spaces e.g. GPE Replenishment Meeting UN General Assembly	Minutes of inception and completion workshops All project research and publications both local and consolidated Media materials Records and outputs from international fora	Baseline, Annually, Endline	ActionAid
			3.2. 10 x tier 1 media interview 118 x media articles	5x tier 1 media interviews 75x media articles	10 x tier 1 media interview 150x media articles			
	3.2. Media interest, public discussions and political debate generated as a result of research and policy advocacy from the project					Records of media coverage, project research and publications	Baseline, Annually, Endline	ActionAid

Code list for school numbering in figures and tables

Numbers used to identify schools in tables.	Malawi	Mozambique	Nepal	Tanzania
1	Mangadzi	EPC Centro Educacional	Sarbodaya Secondary School	Chumo
2	Namapanga	EPC de Bolaze	Samaiji Primary School	Kibata
3	Mwadzi	EPC de Matalane	Shiva Secondary School	Kikanda
4	Thumba	EPC de Nghongonhane	Jana sewa Primary School	Kinjumbi
5	Mpimbi	EP1 de Pazimane	Shivaganga Primary School	Lihimalyao Kusini
6	Benthu	EPC de Ndixe	Ram Janaki Primary School	Masoko
7	Lukuru	EP1 de GIMO Ocosa	Fulbari Lower Secondary School	Matandu
8	Kaperemera	PEC de CUMBENE	Bandevi Primary School	Mavuji
9	Kamphyongo	EPC 2 de fevereiro	Janata Primary School	Migeregere
10	Karopa	EPC 19 de outubro	Janajyoti Primary School	Minbumbi
11	Chipala	EPC 29 de setembro	Kalika Primary School	Mirumba
12	Tsabango	EPC de inguelane	Garima Primary School	Namayuni
13	Makunje	EPC de Sibacusse	Janakalyan PS	Nandembo
14	M'bobo	EPC de Mbalane	Indrodaya Lower Secondary School	Njinjo
15	Thondolo		New Kalika PS	Somanga
16	Katete		Kalapateshwor Primary School	Azimio
17	Kasakula		Chatreswor Secondary School	Gairu
18	Chikho II		Devasthal Secondary School	Kidaghau
19	Chaola		Shree Kalika Primary School	Kihunadi
20	Chazim'bobo		Bhageshwor Primary School	Kinyamwambo
21			Saraswoti Primary School	Kinyeto
22			Chandeswori Primary School	Mgori
23			Bhagwati Primary School	Missuna
24			Kedareshwor HSS	Mughamo
25			Durga Devi Lower SS	Mulumpu
26				Mwakichenche
27				Mwalala
28				Nduamughanga
29				Nkwae
30				Semfuru

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Schoolchildren, Tanzania.
PHOTO: EMANUELA COLOMBO/ACTIONAID

WAXBARASHO చదువు การศึกษา KWAN Giao Duc
 Kakaran 79yct ବିକ୍ଷା DZIDZO MmATA
 UBUREZI Kogale शिक्षा ELIMU शिक्षा
 SIKOLO విద్య تعليم و تربيه Opron
EDUCATION
A RIGHT IN EVERY LANGUAGE
 MAPHUNZIRO adzesua Nunven atche we Uddannelse

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ActionAid is a global movement of people working together to achieve greater human rights for all and defeat poverty. We believe people in poverty have the power within them to create change for themselves, their families and communities. ActionAid is a catalyst for that change.

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June 2017