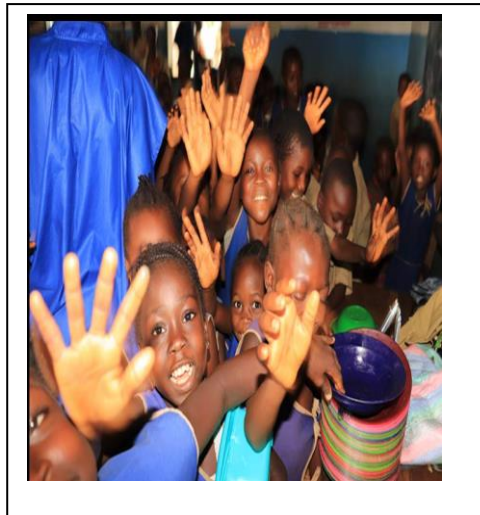




REPUBLIC OF SIERRA LEONE

MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION

# **POLICY GUIDELINES ON THE USE OF SUBSIDY**



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# FOREWORD

Human capital development is at the centre of Sierra Leone’s new Medium-Term National Development Plan 2019-2023. Goal two of the plan foresees “a nation with educated, empowered, and healthy citizens capable of realizing their fullest potential.” This will be made possible through investments in education, notably the Government’s five-year flagship programme, the Free Quality School Education (FQSE) Programme. The FQSE Programme aims to increase access to quality pre-primary, primary and secondary schooling, as well as school-level technical and vocational education and training, whilst at the same time improving learning.

With increased enrolments arising from the introduction of FQSE, school subsidies are necessary to reduce the financial burden on parents and improve access and quality of schooling through the provision of key inputs to support access, equity and completion; quality, relevance and integrity; and system strengthening of the delivery of basic education in Sierra Leone. As part of the FQSE, for example, the government is supporting quality education by providing quality textbooks for core subjects, teaching and learning materials, school registers and other non-teaching resources, as well as classroom/school infrastructure and furniture together with salaries for teachers that are on the government payroll. Subsidies are therefore intended to cover additional costs that otherwise would have been covered by parents in the form of approved tuition fees.

The Ministry of Basic and Senior Secondary Education (MBSSE) plays a key role in setting out the policy framework for the use of school subsidies in all government and government-assisted schools in Sierra Leone. This includes establishing detailed policy guidelines that set out the eligibility requirements, disbursement process and use of school subsidies as well as the mechanisms in which subsidy payments and use will be monitored.

Overall, these policy guidelines aim to provide clarity on the use of school subsidies and to give education administrators, school officials, local council officials, community members and civil society organizations clear guidelines on how to access government support in the form of subsidy payments to help ensure that Free Quality School Education is available to all children in Sierra Leone.

## ACKNOWLEDGEMENTS

These policy guidelines were drafted under the leadership of the Ministry of Basic and Senior Secondary Education (MBSSE). The Ministry would like to thank the Education Partnerships Group (EPG) for their support throughout the development of these guidelines. We are also grateful to the Foreign Commonwealth and Development Office (FCDO) for supporting the work of EPG in the policy development process.

Our profound gratitude goes to Dr. Albert Dupigny who has spearheaded the drafting of these guidelines, ensuring that they provide a clear and lasting framework to stakeholders at the central, district and school levels on the use of school subsidies. We cannot also ignore the contributions of Mrs. Salimatu Koroma, Assistant Director of Secondary Education and Mr. Mohamed Sillah Sesay, Director of Quality Assurance, as well as his team of Deputy Directors, Inspectors and Supervisors of School who contributed to various drafts of this document.

The representatives of Local Government and Councils, the Conference of Principals of Secondary Schools (CPSS), the National Council of Head Teachers (NaCoHT) and all made inputs when the draft was shared on Pub-Pub also deserve our thanks.

Finally, we would like to extend our deepest appreciation to the members of the Operations, Planning and Policy (OPP) pillar chaired by the Chief Education Officer (CEO), Dr. Yatta Kanu, for providing quality leadership and extensive oversight during the development of these guidelines.

## ACRONYMS / ABBREVIATIONS

| ACRONYM / ABBREVIATION | EXPLANATION                                      |
|------------------------|--|
| BoG                    | Board of Governors                               |
| DEO                    | District Education Office                        |
| DD                     | Deputy Director                                  |
| FQSE                   | Free Quality School Education                    |
| MBSSE                  | Ministry of Basic and Senior Secondary Education |
| SIP                    | School Improvement Plan                          |
| SMC                    | School Management Committee                      |

## GLOSSARY OF TERMS / DEFINITIONS

| TERM                        | DEFINITION  |
|-----------------------------|---|
| Board of Governor           | A committee of reputable individuals charged with the responsibility of supporting the running of junior and senior secondary schools.  |
| District Education Office   | A unit of the MBSSE Inspectorate Directorate that is responsible for oversight of education delivery at the district level. It is led by a Deputy Director  |
| Government Assisted Schools | Schools that are approved by the Ministry of Basic and Senior Secondary Education for receiving all the facilities that are given to schools by the government including teacher salaries, textbooks, exercise books, school fees payments etc. |
| Government School           | Schools that are considered to be fully owned and run by the government   |
| Mission School              | Schools that are owned or founded by faith-based organisations or religious bodies  |
| Private School              | Schools that are not public schools and cannot receive financial support from the government. They are set up as business organisations   |
| School Management Committee | A committee of reputable community members charged with the responsibility of supporting the running of primary schools.  |

# INTRODUCTION

This policy guideline has been developed to guide school administrators on the use of school subsidies. It outlines the eligibility criteria for all government and government-assisted schools in Sierra Leone, in line with the commitments laid out in the 2019 – 2023 Medium-Term National Development Plan.

The guideline details the subsidy disbursement process, including the development and submission of School Improvement Plans (SIPs). The total amount of subsidy payable to a school is based on school enrolment numbers and the subsidy amount per child is defined for each school level. Expenditure areas are outlined to ensure that public funds contribute to accessible quality education for all. All activities that should be funded by subsidies must be geared toward the attainment of at least one of these objectives (a) access, equity, and completion; (b) quality, relevance, and integrity; and (c) system strengthening.

Roles and responsibilities are outlined to ensure compliance and effective monitoring of the policy across the education system. The guideline sets out the consequences for misuse or mis claim of subsidy and the appropriate actions associated with non-compliance with the use of public funds (subsidy). To ensure accountability, the guideline clearly highlights the roles and responsibilities of all actors at the school, district, and central levels.

## SECTION 1: POLICY GUIDELINES

### 1.1 ELIGIBILITY AND DISBURSEMENT PROCESS

#### **Eligibility for Subsidy**

The 2019 – 2023 Medium-Term National Development Plan laid the foundation for the eligibility for subsidy. The plan noted that “The phased approach in the implementation of the Free Quality School Education (FQSE) Programme means that pupils benefitting in the first phase will be only those attending government and government-assisted schools.” Thus, only government and government-assisted schools are eligible to receive subsidies, while private/independent schools are not eligible to receive subsidies.

Further, in line with the School Approval Guidelines, in order to be eligible for government financial support, all schools must obtain level one approval (to operate) and apply for level two approval (to receive subsidies from the Government of Sierra Leone).

The School Approval Guidelines clearly articulate the criteria, including additional criteria, that must be met to secure level one and two approvals. School Authorities should refer to the Approval Guidelines to understand eligibility criteria. At a minimum, schools aspiring to receive subsidies should be safe and be in a position to competently receive and administer government funding.

With the goal of reducing the cost of schooling on parents through tuition fee waivers in government and government-assisted schools, schools that are benefitting from subsidies are not allowed to charge additional tuition fees to parents.

## **Development and submission of School Improvement Plans (SIPs)**

The development and submission of the School Improvement Plan (SIP) is a key eligibility criterion to receiving and expending subsidy. At the end of every school year in July, all eligible schools, through a consultative engagement between the headteacher(s) and School Management Committee/ Board of Governors members, are required to develop and submit by September School Improvement Plans (SIPs) in which their priorities in the foregoing areas for the new school year will be detailed together with the accompanying monitoring framework.

The Inspectorate Directorate of the MBSSE will develop a SIP template that will enable school authorities to indicate clearly how each activity in their SIP contributes to at least one or more of: the objectives of the subsidy which are geared toward “enabling a school to reduce the cost to parents, improving access and improving the quality of schooling.”

The activities and targets set by the schools are to be agreed upon between the school authorities and the District Education Office (DEO) prior to the approval of the SIP. Following agreement on the targets, an electronic copy of the SIP is to be given to the head of the DEO, the Deputy Director (DD) of Education in charge of the District Education Office or the Director of Education, when such a position becomes official. Verification of attainment of the targets is the responsibility of the DEO. The DEOs will forward copies of SIPs received and verification reports to the Inspectorate/Quality Assurance Directorate at MBSSE Headquarters.

## **Disbursement Process**

The total amount of subsidy payable to a school is based on school enrolment numbers. The number of pupils in a school determines the amount a school receives through a fixed per child calculation: Primary (le 10,000), Junior Secondary (le 50,000) and Senior Secondary (le 60,000). The subsidy amount will be reviewed periodically when the need arises. Data from the Annual School Census will inform the allocation of the subsidy per school. Actual enrolments for the new school year are to be provided to the DEO by 15 November each year. The subsidy is disbursed termly with payment expected prior to the start of a new term or during the term. School heads will be required to make sure that attendance is monitored throughout the year to ensure the accuracy of enrolment data, which will feed into the data collected as part of the monitoring visits. School heads providing false enrolment numbers risk being dismissed. Further penalties are spelt out in the School Approval Guidelines.

The steps for disbursing subsidies to schools are:

1. Payment is made directly from the Ministry of Finance to the school bank account.
2. The Directorate of Policy and Planning informs the District Education Offices and Local Councils that the subsidies have been disbursed.
3. Head-teachers are informed that the subsidies have been disbursed - either by the DEOs or by the bank or through the radio.

## **Withdrawal Process**

In the context of the Use of Subsidy Policy Guidelines, 'withdrawal' refers to the process in which school leaders access the subsidy funds. Note that this is different to the School Approval Policy Guidelines where 'withdrawal' refers to the process of a school requesting to give up its approval status. Once the subsidy is paid to schools' bank accounts and the information circulated to school authorities, the heads of schools (Principal/Headteacher) who are principal signatories to the school's bank account are expected to liaise with heads of the School Management Committee/Board of Governors who are also signatories to the school accounts to facilitate withdrawal of the subsidy.

### **1.2 USE OF SCHOOL SUBSIDY**

#### **Targets for expending subsidy**

Targets and allocations in the SIP must be related to activities geared toward the attainment of at least one or more of the following outputs:

- a. Increase/improvement in access, equity, and completion of schooling.
- b. Improvement in quality, relevance, and integrity in schooling.
- c. Strengthening of the administration of the school.

Schools are expected to comply with expending subsidy in line with activities captured under the above-mentioned outputs. Expending subsidy on activities outside these outputs is considered inappropriate and can be considered a violation/misuse of subsidy.

The subsidy guidelines suggest activities of expenditure and target spending percentages for each output. These are only indicative and are meant to provide an overarching spending framework. The School Management Committees (which include representation from school proprietors), Board of Governors and Head Teacher (s)/Principal have the flexibility, when developing the SIPs, to determine what would be appropriate activities or expenditure percentages per output, based on the specific needs of schools. This includes agreeing on what activities, other than those suggested in this document, are considered acceptable interventions to meet output expectations; as well as determining how activities should be labelled to align with the outputs. Their decision should be in line with the provisions mentioned in this guideline.

#### **Expenditure Area 1: ACCESS, EQUITY AND COMPLETION (SUGGESTED ALLOCATION 30%)**

##### Access and Completion

This includes issues related to enrolment, attendance, staying on and completing schooling. Under Access and Completion, the allocation is to be used for any one or more of the following:

- School maintenance, including maintenance of school furniture;
- Provision of remedial lessons for students needing additional support/further strengthening;
- Payment of utilities for schools with such facilities;



- Provision of and maintenance of separate WASH facilities for male and female students inclusive of children with disabilities;
- Provision of bridging classes for disadvantaged students; and
- An acceptable intervention from the school that would contribute towards improving access and/or completion in the school especially for girls, children with disabilities and children from rural areas.

### Equity and Inclusiveness

This includes issues related to fairness/even-handedness in catering for/provisions for all children, irrespective of sex, age, ability, area/place of residence, religion and physical capabilities. Under Equity and Inclusiveness, the allocation is to be used for any one or more of the following:

- Making school more accessible to learners with disabilities including toilets as needed;
- Construction of changing rooms and separate toilets for girls;
- Provision of additional ramps and affordable assistive devices; and
- An acceptable intervention from the school that would contribute towards improving equity and inclusiveness in the school. (Includes making provisions so that pregnant girls can attend school)

## **Expenditure Area 2: QUALITY, RELEVANCE, AND INTEGRITY (SUGGESTED ALLOCATION 50%)**

### Quality and Relevance

This includes issues related to making and sustaining the best and most appropriate provisions possible (i.e. provisions that best fit the Sierra Leone situation and pupils/people) and getting the best out of teachers, pupils and provisions made. Under quality and relevance the allocation is to be used for any one or more of the following:

- Payment of non-payroll staff, including of auxiliary staff;
- Engagement of temporary and/or part time staff to fill gaps/shortages;
- Provision of additional Teaching and Learning Materials as needed;
- Provision of readers to augment subject textbooks and supplementary materials;
- Provision and maintenance of playing fields and other sporting activities for students;
- General landscaping to make the school grounds neater;
- Establishing and maintaining school gardens/farms;
- Organization and carrying out of field trips for students;
- Provision of consumables for science, home economics and other subjects needing 'practical work';
- Provision of ward-based and school level CPD programmes for teachers; AND

- An acceptable intervention from the school that would contribute towards improving the quality of teaching and learning in the school as approved by the School Management Committee/Board of Governors.

### Integrity

This includes issues to do with honesty, trustworthiness, and moral principles. Under integrity the allocation is to be used for any one or more of the following:

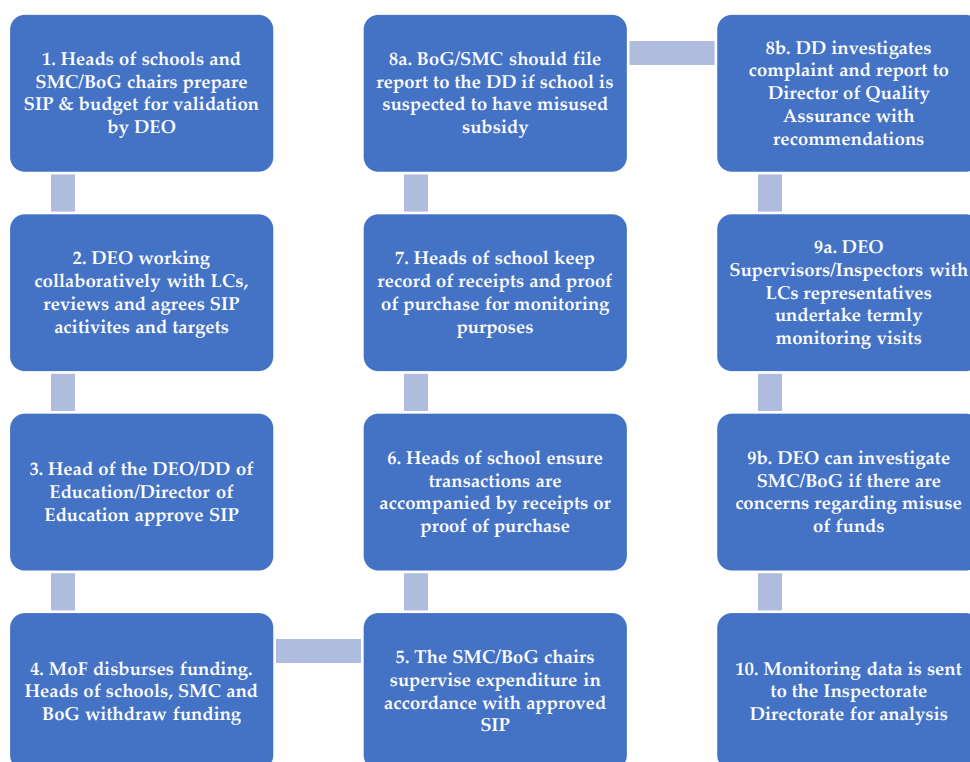
- Provisions to reduce exam malpractices;
- Provision of teacher sign-in books for class prefects; Computerized/Electronic records of all enrolled students with photographs and unique student IDs; and
- An acceptable intervention from the school that would contribute towards improving the integrity of staff and students in the school as determined by the School Management Committee/Board of Governors.

### **Expenditure Area 3: SYSTEM STRENGTHENING (SUGGESTED ALLOCATION 20%)**

This includes issues related to the improvement of what currently exists in education including oversight, administration and service delivery in education. Under systems strengthening the allocation are to be used for any one or more of the following:

- Improving data collection and its usage at the school level with a view to enabling more effective and efficient delivery of services;
- Printing of examination questions and provision of answer sheets;
- Computerizing schools' records; Getting internet access for the school;
- Facilitating the activities of Boards of Governors and School Management Committees and induction of these Boards and Committees;
- Participating in Ward Education Committee meetings and workshops as required;
- Facilitating meetings of the Community and the School Management;
- Financing equipment and programmes for emergency and disaster management; and
- An acceptable intervention from the school that would contribute towards improving the operations of the school as determined by the School Management Committee/Board of Governors and Head Teacher (s)/Principal.

**Figure 1: Process mapping for the use of school subsidy**



## 1.3 COMPLIANCE AND MONITORING

### Monitoring compliance

The Office of the Chief Education Officer is the unit responsible for compliance with the use of school subsidy. This unit is supported by the work of the Inspectorate Directorate which is directly responsible for ensuring that school authorities expend subsidies in line with activities and targets stated in their SIPs and produce relevant supporting documents to validate their expenditures.

In order to ensure the appropriate use of subsidy funds, schools are required to keep up to date records and receipts to demonstrate how the funds were used. DEO officials carry out school visits at least once per term to review:

- Financial compliance – including reviewing school spending records, checking that parents are not paying additional fees and observing the results of spending (e.g. materials, works, records of activities), ensure a timely retirement of relevant receipt - receipts should be submitted to the DEO no later than 17 working days before the end of each term.
- School improvement – including reviewing progress against achieving the targets set out in the SIP in relation to improving access and improving the quality of schooling.

During these visits, a checklist is completed to monitor how the subsidy is used and this is then integrated into a report and shared with the Inspectorate directorate.

Aside from reviewing the data on financial compliance and school improvement, the following data sources can be used to get a holistic understanding of the school. These may include and are not limited to:

- enrolment and attendance of students;
- staff numbers plus teaching load and qualification;
- class sizes; and
- student - textbook ratios.

Monitoring, amongst other things, checks that the use of the subsidies/funds is as approved by the Board/SMC which itself had given approval based on its belief that the proposed use would contribute to enabling a school to reduce the cost to parents and/or improve access and/or improve the quality of schooling. This means that indirectly the monitoring will also be checking if the Board/SMC had done its work properly. The monitoring would also be able to ascertain if additional costs would have had to be borne by parents in the absence of subsidies and/or if any students currently enrolled would have been prevented from enrolling by the absence of subsidies, etc.

### **Addressing non-compliance**

Subsidies are public funds, and misuse/misclaim of public funds is a criminal offence. The BoG/SMC is responsible for the management of a school and is responsible for reporting suspected/proven misuse of funds to the DD/Director of the DEO. Further, even though the BoG/SMC is responsible for reporting suspected/proven misuse of funds, yet if a concern is raised about the BoGs/SMCs alleged involvement in the misuse of funds, the DEO can initiate an investigation of the BoG/SMC. If a school is suspected to have misused subsidy, the BOG/SMC should file a report immediately to the Deputy Director who should investigate and report to the Director of Quality Assurance with recommendations on action to be taken. Recommended actions for defaulters are as follows:

- a. First offence – Official letter of warning and repayment of misused funds within 2 months pending suspension or appropriate action from the Anti-Corruption Act
- b. Second offence – Second official letter of warning and repayment of funds with an additional penalty of 10% of amount misused within 2 months pending suspension or appropriate action from the Anti-Corruption Act.
- c. Third offence. Official letter of suspension and repayment of funds with an additional penalty of 20% of amount misused within 2 months pending termination/dismissal or appropriate action from the Anti-Corruption Act.

The excess of all mis claimed funds is to be returned to the Ministry of Finance by the procedure outlined by the Planning and Policy Directorate which can be accessed at central and district education offices and the MBSSE website. Whilst the issue of misused funds is to be handled in the manner indicated above.

### **Addressing appeals from schools**

The Board/SMC reports mis claimed/misused funds to the District DD / District Director who investigates and, in the process, listens to any/all appeals. He / She submits a report on his / her investigations to the Director Insp/QA who presents the report with

comments to the CEO for appropriate action. Any appeal of the decision by the CEO goes to the Minister.

Defaulting schools can appeal the decision or penalties levied against them in cases of misclaim/misuse of subsidy within a month of the notice of the decision by submitting in writing a request for appeal with evidence to the contrary to the District Education Office. The DEO will open a second investigation and submit findings to the CEO and Minister for a decision on a school's appeal.

## **SECTION 2: ACCOUNTABILITY, ROLES AND RESPONSIBILITIES**

To ensure accountability for the subsidy, the following responsibilities are delineated:

### **Board of Governors and School Management Committees**

- a. They shall be the custodian of the resources allocated to the school.
- b. Inform the community of the amount the school has received through a meeting and posting on the school notice board and/or local radio.
- c. Make decisions on expenditure of these resources in consultation with the school, Community and Teacher Association (CTA) and community members.
- d. Keep minutes of these decisions made and make them available to any member of the community for scrutiny.
- e. Establish a procurement committee that will make procurement recommendations to the Board/Committee. Procurement should follow Government Procurement Procedures/Rules. Expenditures of the resources should be posted on the school noticeboard for the community members to scrutinize.
- f. Responsible for reporting suspected/proven misuse of funds to the DEO for investigation.

### **School Authorities – Principal/Head Teachers**

- a. In consultation with the SMC/BoG, make decisions on the expenditure of these resources. These decisions are reflected in the SIP.
- b. Maintain the following records, to the extent possible, which must be made available to officials in the DEO (Supervisors, Inspectors) during monitoring visits. These records can also be forwarded to the Ministry's Internal Auditors when required:
  - Bank statements to show receipt of funds and withdrawals.
  - Expenditure through cashbooks, receipts, stock books and other relevant documents
  - Procurement documents such as Minutes of School Procurement Committee meetings, local purchase orders (LPOs), quotations, goods delivery notes and goods received notes.
  - Store ledgers with records receipts and issues of goods and services procured.
  - Receipts and issues of stores are maintained in the stock book.

## **MBSSE/District Education Office**

- a. Support schools in the development of SIPs.
- b. Ensure compliance to the parameters of the use of school subsidy as defined in the guideline i.e. monitors the use of subsidies in collaboration with the Local Council.
- c. Ensure that schools retire previous subsidy allocations prior to receiving new allocations.
- d. Forward relevant subsidy data/documents to the Planning and Policy Directorate through the Inspectorate / Quality Assurance Directorate no longer than two days after receiving receipts from school.

## **Local Councils**

- a. Works with DEOs on scrutinising requests for Level 2 approvals (GoSL financial assistance/subsidies) from schools in district.
- b. Works with DEOs in reviewing SIPs.
- c. Works with DEOs in monitoring use of subsidies by schools and making recommendations.

# **SECTION 3: MONITORING POLICY IMPLEMENTATION**

## **3.1 MONITORING AND EVALUATION FRAMEWORK**

Monitoring of the use of school subsidy is done at the school and district level and then escalated (through a report) to the central level. Monitoring is expected to be carried out on a termly basis.

The data collected through monitoring will be analysed at the central level to assess the impact of subsidy provision and identify trends and challenges that can inform the revision of these guidelines. The subsidy guidelines will be evaluated and amended formally in line with the evaluation and revision of the BSSE policy.

### **School level**

- School Management Committee and Board of Governors monitor how heads of schools expend subsidies.
- They monitor the utilization of funds.
- They shall ensure that parents are not charged additional fees.
- They escalate any issue arising from the use of subsidy to the DEO.

### **District level**

- DEO officials (Inspectors and supervisor) shall conduct at least once in a term school visit to monitor the use of subsidy.
- They shall physically examine the schools 'expenditure tracker – mostly written done in a book and they will ask for receipts to substantiate procurement of materials.
- They shall examine work being undertaken in the schools to assess alignment with funds used.

- They shall ask for the School Improvement Plan to assess activities alignment to subsidy expended. This shall also involve tracking learning outcomes or progress against the targets set out on the SIP.
- They shall compile monitoring reports and escalate to the Inspectorate Directorate and Policy and Planning Directorate for submission to the office of the Chief Education Officer.
- They shall ensure that parents are not charged additional fees.

## **Central Level**

The Inspectorate Directorate and Policy and Planning Directorate shall liaise on setting standards to address efficient use of the subsidy, thereby mitigating misuse/mis claim of subsidy.

## **SECTION 4: CONCLUSION**

The Government of Sierra Leone provision of subsidy to government and government-assisted school is in line with the goal of the Free Quality School Education Programme which seeks to improve access, equity, completion, quality, and relevance of education delivery from pre-primary to senior secondary level. On that note, the objective of the subsidy is to reduce the financial burden on parents and improve access and quality of schooling through the provision of key inputs to support access, equity and completion; quality, relevance and integrity; and system strengthening of the delivery of basic education in Sierra Leone. While government demonstrates its full commitments to provide continued and sustainable subsidy through public funds, the effective and efficient use of these funds by school authorities is a major consideration to the overall success of the FQSE programme.

Therefore, this policy guideline summarises the eligibility criteria for receiving the subsidy, and the disbursement and withdrawal processes of funds. The guideline provides clear instructions on how and on what subsidies must be spent. All activities that should be funded by subsidies must be geared toward the attainment of at least one of these objectives (a) access, equity, and completion; (b) quality, relevance, and integrity; and (c) system strengthening.

This guideline also sets out the consequences for misuse or misclaim of subsidy and the appropriate actions associated with non – compliance with the use of public funds (subsidy). To ensure accountability, the guideline clearly highlights the roles and responsibilities of all actors at the school, district, and central level.

Though the guideline can be made accessible to the public, the intended audiences of the guideline are education administrators at the central and district levels, school officials, local council officials, community members that constitute both School Management Committees and Board of Governors, and civil society organizations.