

# Promoting quality education through progressive domestic resource mobilisation 2015-2017

Consolidated endline survey report





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## Acknowledgements

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- Nepal: Jeevan Raj Lohani, Bishal Rana Magar, Narayan Sitaula, Saroj Pokhrel, Shomina Roy and Malati Maskey
- International: Eleanor Cozens, Antonella Mancini, Asmara Figue, David Archer, Laurette Abuya, Mark Curtis, Tasadduq Rasul, Oscar Franklin, Kasia Szeniawska and Julie Juma.

The field work and analysis for this endline 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 and officials.

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.

Layout by [www.nickpurserdesign.com](http://www.nickpurserdesign.com)

For citation purposes:

<http://www.actionaid.org/publications/promoting-quality-education-through-progressive-domestic-resource-mobilisation-2015>

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## List of acronyms used in this report

AA	ActionAid
CER	Citizens' Education Report
CSEC	Civil Society Education Coalition (Malawi)
CTTJ	Coalition for Tax Justice and Transparency (Mozambique)
DEO	District Education Officer
DED	District Executive Director (Tanzania)
ECG	Education Concern Group (Nepal)
EFA	Education for All
FGD	Focus Group Discussion
GATJ	Global Alliance for Tax Justice
GAWE	Global Action Week for Education for All
GCE	Global Campaign for Education
GMD	Mozambican Debt Group
GoN	Government of Nepal
GoT	Government of Tanzania
GPE	Global Partnership for Education
KII	Key Informant Interview
M&E	Monitoring and Evaluation
MEPT	Mozambican National Coalition for Education
MT	Metacal (Mozambican currency)
MWK	Malawi Kwacha (currency)
ONP	Mozambican Teachers Union
PRS	Promoting Rights in Schools
PTA	Parent Teacher Association
RAC	Reflect Action Circle
SMC	School Management Committee
SPSS	Statistical Package for the Social Sciences
TENMET	Tanzania Education Network
TRA	Tanzania Revenue Authority
Tshs	Tanzania shillings
TTU	Tanzania Teachers Union
TUM	Teachers Union of Malawi



**Zeinab, age 10, Tanzania**  
PHOTO: RACHEL PALMER/ACTIONAID

## Executive summary

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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.

In the summer of 2016 a baseline survey was conducted in 89 schools in the four countries implementing activities at community level: Malawi, Mozambique, Tanzania and Nepal (Myanmar and Ethiopia were funded to carry out tax research only, which is not discussed here). The endline survey took place in the same 89 schools September to November 2017 and was complemented by interviews at district and national levels. Detailed baseline and endline reports are available for each country. This consolidated endline report summarises and compares the four countries’ endline findings for the project goal hierarchy indicators with those at baseline.

The four countries discussed their baseline experiences and findings during the Mid-Term Review workshop (held at the end of November 2016) and a planning workshop for the endline survey and evaluation process took place in August 2017. The workshop enabled the four countries to review the baseline approach, to agree a common endline approach and 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. In each country, the process was supported by a national consultant who also did additional desk research and key informant interviews and at district and national levels. 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 has been used for measuring the shifts between the baseline and endline surveys.

In the three African countries, the AA office and/or partners provided additional support to the endline fieldwork processes to ensure timeliness; the effects of this are difficult to judge but may have emphasised positive opinions of change at community level. Two international consultants provided distance support to this process

and to the facilitated self-evaluation processes. A NORAD Completion Workshop took place in Johannesburg December 4-8th 2017 and was likewise attended by teams from each country; it enabled the consultants to gain an overview of the key endline results as well as reviewing and contributing to the provisional evaluation findings.

For assessing the overall outcome of the project, **“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”**, selected indicators were measured at school and national levels: school enrolment and drop-out rates at community level, and at national level the education sector’s share of domestic tax revenue and the existence of government legislation on ending harmful tax incentives. The overall school enrolment and drop-out rates at primary level were very similar for girls and boys at both baseline and endline; they did not initially reveal the disparity that at baseline was both anticipated and perceived in the qualitative discussions with community members; school enrolments were very slightly higher for girls than boys except in Mozambique where they were slightly higher for boys. 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. At endline, the patterns of change differed across the four countries; in Nepal the numbers of pupils enrolled in the target schools had dropped by 2.6%, closely reflecting the national trend, while in other countries pupil enrolment levels increased considerably and were higher than the comparable district or national figures obtained. This was attributed to a combination of the increased efforts of community groups to sensitise parents, encouraging enrolment and discouraging drop-outs and also, in two countries, initiatives by other actors for expanding school lunch schemes.

There were very few children with disabilities enrolled in the target schools at baseline and there were no major shifts in this at endline with the aggregate percentages varying from 0.12% in Tanzania to 1.16% in Nepal. 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.

The main reasons for children being out of school and for dropping out 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. While these had not changed much since the baseline, at endline challenges with travel or transport to school were mentioned more, and especially for children with disabilities, and it was particularly noticeable that respondents were more openly discussing culturally sensitive causes: early marriage and early pregnancy were mentioned more often and, in Nepal, the cultural tradition of isolating girls during menstruation.

In all four countries, at baseline 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. The most notable change for this aspect was in Nepal where, because of successful local advocacy by community groups obtaining additional funds, there were reductions in the numbers of schools charging fees and the types of costs they covered. Community involvement in Tanzania, Malawi and Nepal had not led to reductions and, while there was wider awareness that education should be free, increased demands were reported because of the variety of community contributions required, especially for infrastructure.

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 at baseline 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. The increased enrolment at endline had led to higher average pupil teacher ratio of 80:1

Malawi and 68:1 in Tanzania where the government drive to dismiss teachers with fake certificates and identify ‘ghost’ teachers has accentuated the change. Although pupil teacher ratios were static in Mozambique at 45:1 there were indications that it will rise there too with much lower teacher recruitment forecast for 2018. In Nepal, the practice of schools hiring additional private teachers was continued despite the fall in enrolment and the pupil teacher ratio had fallen to 22:1.

Output 1 focussed 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’**. Data was systematically collected for five indicators at community level and Table 1 shows the shift in school score distributions between baseline and endline surveys. When combined with the qualitative inputs, it is evident that in all countries there was an overall increase in the types of community groups engaging with the schools and in the range of their activities. Initiatives led by community groups and children’s clubs were occurring in all countries with the aims of increasing enrolment, reducing drop-outs, obtaining resources and improving funding and infrastructure.

**Figure 1: Summary of distribution of schools’ scores for 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	Baseline
	33	50	6	0	0	Endline
Number of local actions that advocate for improved quality / financing of education	0	6	20	46	16	Baseline
	18	42	20	4	5	Endline
Number of local actions to increase attendance and retention of girls in target schools	0	10	36	36	2	Baseline
	5	34	36	14	0	Endline
Number of target schools using funds transparently for school improvements	9	22	35	18	5	Baseline
	25	30	28	6	0	Endline
Understanding by communities of issues of fair tax, government revenues and links to education financing	9	16	30	26	6	Baseline
	39	29	16	4	1	Endline

At baseline, it had been 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, very limited. At endline, parents in all four countries were engaging more with the schools whether as members of groups – such as Mother groups in Malawi or Education Concern Groups in Nepal – or just as parents; while not all were attending parent-teacher meetings, these were said to be more regular and/or better attended and nearly all schools reported that parents were more engaged with monitoring schools budgets and expenditure. A parallel shift occurred in the transparency and accountability of schools with greater availability of the school budget; this was less marked in Mozambique where budgets and transparency were said to still be tricky issues to deal with. It was suggested that lack of trust at community level may be due to memories of past experiences where funds for school development went missing and no-one was held accountable. In Tanzania, it was evident that greatly increased communications between different school stakeholders had facilitated transparency and engagement. In Malawi, the Mother groups showed particular empowerment and were systematically visiting the schools to check on a range of issues from financial expenditure to children’s experiences of violence and taking responsibility for more aspects of school governance and for improving the school performance.

There were widespread improvements noted in the functioning of SMCs: where they were already observed to be active and fully functioning, it was reported that frequency and attendance levels had increased and where they had not been fully functioning, a better understanding and fulfilment of their roles and responsibilities was reported. The energising of SMCs was attributed to training and capacity-building received; this was contributed by the project but also the focus of work of some other actors. The effects were noted by some education officials, especially in Tanzania and in Mozambique where the SMCs had formed unions/forums actively supporting each other.

At baseline, the children were generally 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 was thought to be a reflection of the lack of formal policies on the inclusion of children in governance processes. By endline, some changes were evident with children's views being sought more systematically and increases in the practice of inviting child representatives to attend SMC meetings; their involvement in decision-making seems to be mainly focussed on prioritising the use of certain funds such as the School Improvement Grants. Children were observed to have gained confidence as a result of now knowing their rights; children's groups were pleased to be able to cite requests they had made that were granted although in Nepal, the successful complaint box mechanism had also led to some dissatisfaction when some complaints or requests were not acted on. Pupil involvement in curriculum related decisions was only reported in 7 of the 89 schools and two factors affecting this were mentioned: cultural views on the suitability of consulting children on this and also the mandate to do so where responsibility for this lies with the education authorities.

Among the effects of the baseline findings was the sensitisation of communities to the poor school sanitation facilities: at endline toilet construction was one of the main community-led infrastructure improvements reported. Contrasting situations emerged between countries with Tanzania reporting a government announcement that communities are responsible for leading infrastructure projects and the issue being given considerable attention, with MPs agreeing to visit schools to see the sanitation situation for themselves and a sense of competition between target schools to build toilets, but Mozambique showing little change - which was interpreted as classrooms taking priority over toilets. Except in Nepal, toilet construction efforts only managed to keep pace with the enrollment increases: ratios of pupils to toilets remained much the same although in one Tanzanian school all five new toilets were built for girls. Ratios of pupils to toilets still tended to be much higher in urban and peri-urban areas where pupil enrolment levels were also higher. Although the average ratios of girls and boys to toilets in target schools were still high, ranging from 55:1 in Tanzania to 314:1 in Mozambique for girls and from 68:1 in Nepal to 263:1 in Mozambique for boys, some improvements were reported in their general condition of cleanliness and in the numbers of toilets with doors. The effect of sharing the baseline results had clearly brought the dire sanitation conditions to public attention and made them a major focus for school improvements. This was further underpinned by recognition that toilet blocks with no doors were a key location for bullying and harassment of girls.

Violence and abuse, especially physical violence and corporal punishment, were shown at baseline 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 at baseline, usually not more than one or two per school, had 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 at baseline 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.

The patterns of change relating to violence and abuse in schools at endline were very similar in all three African countries and markedly different for Nepal. In Malawi, Mozambique and Tanzania, increased prevalence of different types of violence was reported, although sometimes the frequency was reduced. Qualitative research revealed that there was now a greater awareness of what constitutes violence and that some types had previously

been accepted as usual within the culture. With children's increased knowledge of their rights and awareness of the improved reporting mechanisms, countries were able to provide examples of where children had complained and actions had been taken against the perpetrators. Actions within the schools were however limited in number as, apart from corporal punishment, fellow pupils or community members were said to be the more frequent perpetrators than teachers. Despite knowledge of rights and reports of actions by child clubs and community groups, cultural reticence and fear of reprisals remain barriers that need addressing. In Nepal by contrast, there was a big drop in the number of schools reporting any violence and the implementation of complaint boxes, a component in the recent government policy on this, played a key role.

At baseline, 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, tax or of the links with fair tax and tax losses. By endline, there was a greater awareness reported of tax and a more consistent understanding, albeit at a basic level, of what constitutes fair tax and of the link with education budgets however the levels did vary and a few schools/communities still had relatively little knowledge. The accompanying capacity-building of local groups such as the mothers' groups in Malawi and the Education Concern Groups in Nepal, was reported to have had two main effects: increasing local advocacy for obtaining more resources from local sources of funding and increasing the links with and support for the district level advocacy networks such as the District Education Networks in Malawi. In Tanzania, the TENMET district chapters reported that their grass-roots engagement, which began with the project activities, was proving an important driver of change.

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 at baseline but the few actions cited tended to be by individual members and were not coordinated campaigns. Prior to the project there was no recording of these or the number of political spaces where influential leaders pledge to review existing regulations/policies on tax or earmark new tax revenues for education. At endline, increased levels of advocacy activity were evident with more coordination not only of the members within a coalition or networks but also joint activities coordinated with other networks. In Nepal, more coalition groups were evident and in both Nepal and Tanzania, coalitions reported increased numbers of members. In all countries, the networks and coalitions established a variety of national events which served as platforms for gaining influential leaders' support for their recommendations concerning the need for increased spending on public education and for tax reforms. Most notably in Mozambique, five new tax related laws were tabled for discussion in the National Assembly and civil society advocacy contributed to moves being initiated for developing a double-taxation agreement with South Africa. These were counter-balanced however by the granting of a new 30 year tax concession to two multinational oil companies. Elsewhere, there was a heightened level of discussion and discourse but there were very few real pledges made; none combined the elements of raising the contribution of domestic tax resources for increasing spending on public 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 has remained fairly static except in Nepal where it is decreasing. In all four countries it remains below 20% (the recommended minimum) of the national budgets which are already small. 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 Mozambique the new tax laws are tabled for discussion but in Malawi and Nepal it was reported that there were still no government policies or legislation on ending harmful tax incentives. In Nepal, the government has theoretically been committed to regularly rationalising tax exemptions; while this has not happened in practice, during the project two highly publicised events provided AA Nepal with an opportunity to widen discussions to cover harmful tax incentives and may reduce further cases.

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 continued to do so. The key evidence provided by this project came from the International Citizens' Education Report and additional research papers relating to the privatisation of education.



**Schoolgirls, Nepal**

PHOTO: BISHAL RANAMAGAR/ACTIONAID

## Background and introduction

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The Promoting Quality Education through Progressive Domestic Resource Mobilisation project is an education and tax justice project funded by NORAD; it involved six different countries: Ethiopia, Malawi, Mozambique, Myanmar, Nepal and Tanzania. The common goal of the project was 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 was from July 2015 to December 2017 and it was 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 was largely on research rather than advocacy and campaigning in Ethiopia and Myanmar. The research and evidence from the country-level work was intended to continue contributing, after project closure, to the advocacy and campaign work of ActionAid's international level teams working on education and tax justice. The project commencement was delayed by Norad but not the end-date; this shortening of the project duration put pressure on delivery and meant that the interval between baseline and endline was very compressed.

The baseline survey established the situation close to the outset of the project, focusing particularly on the indicators established in the project Goal Hierarchy (see Annexes). The findings were documented in country baseline reports and then drawn together in a summary consolidated baseline report. The use of a participatory approach for data collection and analysis created community awareness of the situation and ActionAid staff agreed that this facilitated their project activity planning and implementation. The endline survey was an important project component for learning purposes although with only a 15-18 month gap between the baseline and endline data gathering processes, it was recognised that there might be limited progress to measure. This consolidated endline report provides a summary overview and comparison of the findings from the four countries between baseline and endline. It accompanies two other final documents: the light touch evaluation report, (containing additional inputs from external stakeholders, analysis of operational aspects and some condensed case studies) and the final project narrative report which contains more detailed descriptions of project activities, performance and case studies. The individual country endline reports provide more detailed information and are available on request.

# Methodology

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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 coherent 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.

With a common Goal Hierarchy, indicators and an existing set of ActionAid PRS tools central to the project design, the four countries met in a baseline workshop in Lilongwe in March 7-11, 2016, and agreed the participatory approach of the project, the detailed indicator definitions and how the PRS tools would be adapted and used to fit them. This played a central role in developing the methodology to be applied in the four project countries and thus also for the endline methodology.

The aim of the endline survey was to assess the situation relating to the three project objectives at community, national and international level and to identify whether there had been any changes that the project had contributed to. (See the Annexes to this report for the full terms of reference).

The design of the endline survey methodology used a very similar approach to the baseline survey but with a strengthened qualitative component at all levels and rectification of some issues and gaps identified at baseline.

At the insistence of the four country offices, a endline planning and evaluation workshop then took place to ensure that ActionAid staff and partners were clear about the methodologies for the endline workshop and the final evaluation and how the two were inter-twined.

## **NORAD endline survey and evaluation planning workshop**

This was held in Lilongwe in August 14-18, 2017 and was attended by 23 people with teams of 4-5 people from each of the four countries. These generally consisted of the national consultant recruited specifically for the research and endline survey work, the project coordinator and the monitoring and evaluation (M&E) officer and included partners from Mozambique and Tanzania. The facilitation team was composed of the two international consultants and ActionAid's International M&E Advisor.

The workshop focussed on learning from baseline experiences, improving the qualitative component and the links with the evaluation workshop. It included two days exploring qualitative approaches, practicing these in a school visit and analysing them and also sessions agreeing the way forward and planning the endline fieldwork. Following the workshop an endline survey pack of materials, was assembled by the international consultant. This provided guidance and resources for the agreed methodology with a particular emphasis on the qualitative research at community, district and national levels.

## **Country-level fieldwork**

### ***Community level***

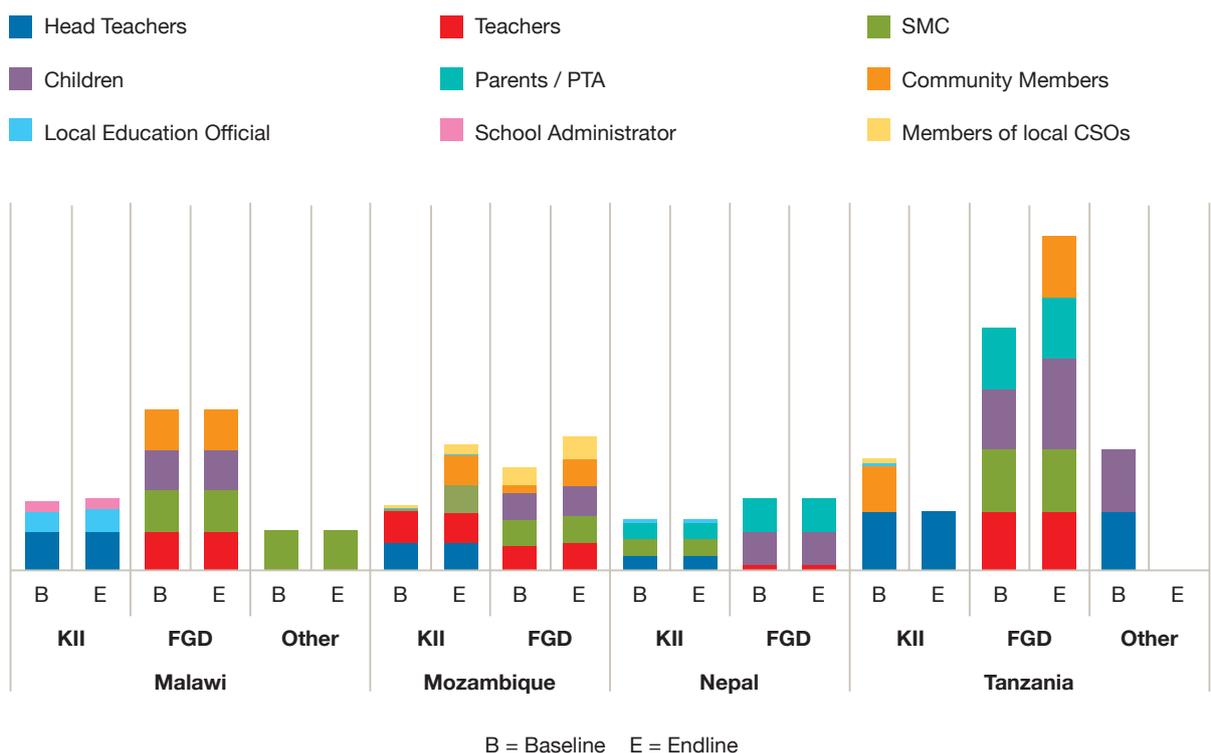
Endline fieldwork took place between September and November 2017; this was as near as was feasible to the project end-date. For the two sets of baseline and endline community-level results to be compared, all four

countries used the same participatory approach for data collection at endline involving the same schools and communities and as many of the original community data collectors as feasible. The approach was similar in all four countries and is outlined here while full details for each country are available in their Country Endline Reports. The key features were:

- Production of in-country tools based on the master grid and translated into local languages, correcting a few minor language issues.
- Training of a survey team drawn from the community surrounding each school and usually involving representation of the School Management Committee, a teacher from another school, parents and community leaders.
- All were briefed on Child Protection measures to be respected during fieldwork.
- Interviews and focus group discussions (FGDs) with a range of community-level stakeholders, always including: head teachers, teachers, SMC member(s), parents, community members and children (see Table 2 below for the full samples achieved). This process was supported by the national consultants and partner and project staff.
- Additional qualitative work in 30% of the schools exploring key findings of interest and using a participatory tool (generally the River of Life).
- Checking and validating of data gathered then further checking data-entry and cleaning by the national consultants, either as data was gathered or once received.
- Each country was asked use the same data-table formats that they had developed and used at baseline; these reflected their usual practice and were preferred to an attempt to develop a common format. Data was generally entered into SPSS and subsequently exported in Excel.

Given the tight deadlines and different school calendars, the selection of the additional 30% of schools for the additional qualitative work and the timing of when it was conducted was left to the countries to decide. The additional qualitative work proved to be of variable value because although it was intended that the additional work would be conducted by trained qualitative researchers, this only happened in Nepal. In the other countries, the national level interviews and some validations were done by the consultants themselves; in Tanzania, University graduates were hired as research assistants and in Malawi and Mozambique additional training was given to selected community-level data gatherers.

**Figure 2: Overview of fieldwork samples achieved at baseline and endline**



There were three 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: for both the baseline and endline surveys, Nepal surveyed a 50% sample of 25 out of 50 target schools and Tanzania sampled 30 out of 60 target schools.
- The stakeholder samples consulted for Malawi and Nepal were identical in size and composition at both baseline and endline while in Mozambique and Tanzania there were some variations in the mix of interviews and focus group discussions for some stakeholder groups.
- In Nepal, the consultancy's trained assistant researchers were involved in the qualitative work at both baseline and endline.

### ***District and National level***

The national consultants conducted interviews with key stakeholders at district and national levels and did desk research for relevant indicators. The mix of interviewees varied with the structure of the project in each country. At district-level, comparative district-level data was sought where possible and the interviews usually involved the District Education Authority, district education networks or platforms and relevant partners. Likewise at national-level, 3-4 interviews were conducted in each country; these usually included relevant partners, both education and tax justice coalition representatives and a Ministry representative (depending on project set-up).

Further detailed information on the individual country methodologies and samples is provided in the country endline reports.

## **Norad project Completion Workshop**

The project completion workshop took place in Johannesburg December 4-8th 2018. The agenda included the review of top-line endline findings, the sharing of organisational evaluation findings, in order to identify commonalities and deepen the analysis, and the confirmation of project completion plans.

## **Country endline report drafting**

- Reflecting the need to aggregate data and to provide a coherent consolidated endline report, guidance was provided by the international M&E consultant on the format and content required for the country endline reports. This included a more discursive narrative report than at baseline and producing an identical set of data-tables to those produced at baseline.
- The national consultants drafted the reports and shared them with their ActionAid country 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; this was then discussed and the reports finalised by the national consultants.

## **Consolidated endline report**

As with the consolidated baseline report, the consolidated endline report was drafted by the international consultant, drawing on the four country reports, and was shared with the country programmes, international project coordinator, international M&E advisor and relevant global secretariat staff for feedback before finalisation.

## **Learning and Limitations**

This process has provided some valuable learning on the advantages and limitations of the methodology adopted.

## **Limitations and Challenges**

- The need for the global question list to be used in the different country contexts, and to be translated, led to some variations in the questions asked and data analyses, and thus some challenges in the comparison and presentation of data.
- The community data collectors were inexperienced and had limited training in this type of work: this will inevitably have affected the quality of data collected, both at baseline and at endline. Two countries commented that the endline process revealed inaccuracies in data collection at baseline and that they used the corrected information for making baseline – endline comparisons.
- The timing of the endline survey, as close to the end of the project as possible, was not ideal and affected the availability of respondents – who were often different at endline to those at baseline; this will account for some variations in perception.
- The recording of data is challenging: with untrained collectors, notes may not be coherent and transcription of audio recordings was not feasible.
- The short space of time between baseline and endline meant that some countries experienced difficulties with mobilising participants for the endline.
- 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 other project processes.
- Determining the contribution of the project to changes observed has been challenging even in Nepal where systems are in place to avoid duplication of external actors' efforts. In Malawi, Mozambique and Tanzania some of the target schools were also receiving support from other organisations and/or there were government initiatives so the extent of the project's contributions was not always clear.

**Important note re Mozambique:** the fieldwork was unexpectedly delayed for a month and when it could finally proceed, there was little planning and preparation time and this is thought to have affected the attitudes of respondents – and thus also the findings. Because respondents were recruited at short notice, it is thought they may have reacted negatively against feeling pressured to participate and may not have been so familiar with the aspects affected by the project activities.

Details of the individual country challenges are provided in the country endline reports.

## **Advantages**

- All four countries reported that the participatory data collection process 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 processes were recognized as a valuable way of disseminating findings and encouraging community ownership; they also gave added confidence to those presenting and defending the findings.
- The possession of validated findings from grass-roots level and their use in Citizen Education Reports and in advocacy processes were considered well worth the investment by the four countries.

## **Key learning points from the baseline and endline methodology**

- For the baseline / endline processes to work optimally, the baseline should take place as soon as the project funding permits it in order to enable a good gap between the two processes.
- While respecting the participatory ethic, investment in professional support and particularly professional qualitative capacity would be invaluable – whether independent or within AA country office staff – for in-depth exploration and unpacking of issues and dynamics identified.

# 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.

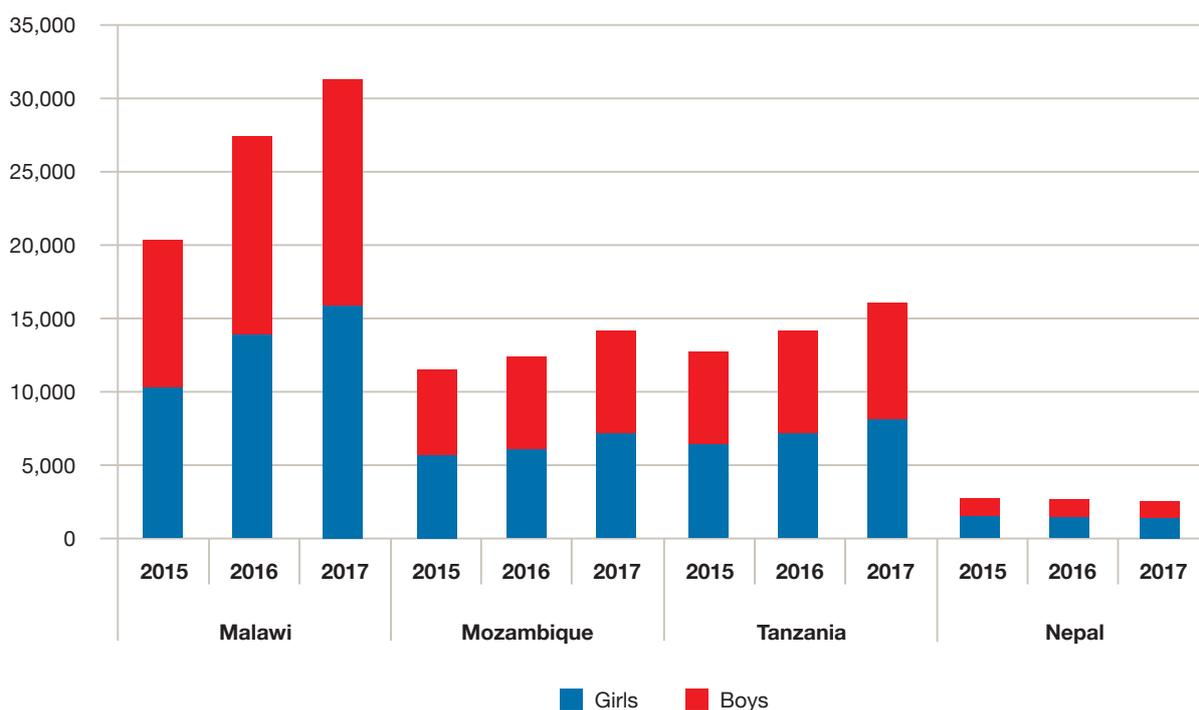
Five different indicators were assessed to provide a baseline situation for Outcome 1. Subsequently Indicator 4 relating to the pupil to qualified teacher ratio was dropped since it was realized that it was very unlikely to be sufficiently responsive within the timeframe of the project and even less so in the shorter gap between baseline and endline surveys.

## Indicator 1

Gross Enrolment Rates (disaggregated by gender) in target schools

At endline, a clear contrast emerged between the increased enrolment rates in the three African countries and the decrease observed in Nepal. These are shown in Table 3 below and are all in line with national trends although the enrolment increases are much higher than the comparative national and district data obtained.

**Figure 3: Gross enrolment rates in target schools, disaggregated by gender**



The Malawi target schools showed a 14% increase in the enrolment of both boys and girls compared with a national average increase of 4.02%; the 10.5% increase in enrolment in the Mozambique target schools 2016-2017 was double the Marracuene district 5% increase in enrolment and the number of girls enrolling and staying in school has been observed to be increasing annually. In Tanzania, the target schools had a 24% increase in girls' enrolment and 27% increase in boys' enrolment 2015-2017 while the comparative national data showed 11.4% increase for girls and 13% for boys. In both Tanzania and Mozambique, strengthened efforts by community stakeholders to encourage parents to send their children to school and keep them there were recognised as an important contributory factors. Several others were mentioned in Tanzania including the fee-free education policy, a doubling in the number of schools offering mid-day meals (from 12 to 24 of the 30 schools) and improved sanitation facilities combined with by-laws imposing fines on the parents of truant children. In Mozambique the long history of ActionAid's work in Marracuene district is also likely to have been an influencing factor. In Malawi, the target schools in three districts had previously worked with ActionAid and some were receiving support from other organisations: eleven with school porridge schemes.

At baseline, a particular and somewhat unexpected finding was that the overall enrolment levels of girls were overall equal to and, in the case of Nepal noticeably greater, than that for boys in the target schools. This pattern has been maintained at endline although the gap between girls and boys has narrowed in Nepal with girls now 56% of those enrolled and boys 44% (compared with 58% and 42% at baseline). There were no major changes reported in factors which may be influencing the girls' enrolment rates nor the pattern of drop-off in the enrolment of girls occurring particularly at transition to secondary school and during secondary schooling while the majority of the target schools were primary schools. (See Indicator 2, p25 for discussion of the causes.)

It was originally intended to measure the gross enrolment rate (GER) defined as *“Total enrolment in a specific level of education, regardless of age, expressed as a percentage of the eligible official school-age population corresponding to the same level of education in a given school year.”* This proved challenging as the necessary data for target schools (rather than district or national) was generally not available or considered to be unreliable. Nevertheless, Nepal and Malawi both sought out data for the target schools where possible and the information obtained indicated noticeable increases are indicated across the target schools: in Malawi it increased by 16% or more in three of the four districts and is now over 90% in all four districts; in Nepal GER improved from 99% at baseline to 103% at endline.

For a fuller picture of the enrolment situation, the baseline and endline surveys also explored the numbers of children with disabilities enrolled and the numbers of children in the target schools' catchment areas known not be enrolled.

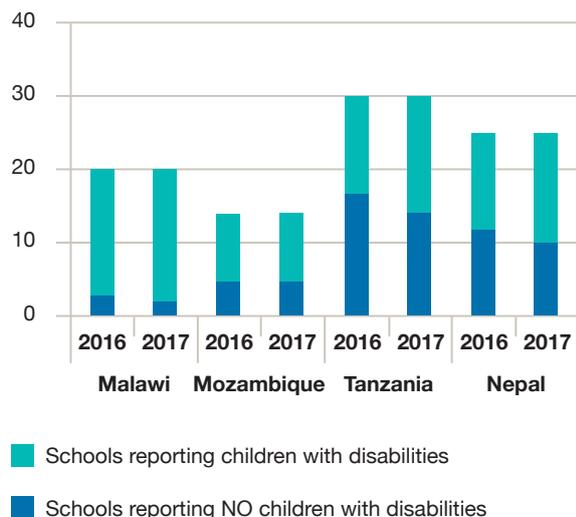
**Children with disabilities** are one of the groups of most marginalized children and are often not enrolled in school. The World Health Organisation estimates that globally 5% of children are living with some form of disability, of which 0.7% are serious.<sup>1</sup> The Summary World Report on Disability further recognizes that disability rates are likely to be higher than this in poorer countries and higher still in population groups living in poverty. For achieving Education for All in these countries, it is important for children with disabilities to be included in mainstream schools wherever feasible; however, none of the target schools reported any form of system for identifying or registering the numbers of children with disabilities at baseline and this situation had not changed at endline. The numbers and percentages increased slightly in three countries but showed a decrease in Mozambique where over half the children with disabilities were in two of the schools. Because the data collected was necessarily based on individual perceptions alone, and it was not always the same individuals providing the information, it is thought that this may account to some extent for the small differences observed between the two surveys.

Table 4 below shows the numbers of schools where teachers reported children with disabilities and Table 5 the % of children with disabilities perceived by teachers to be present in the target schools.

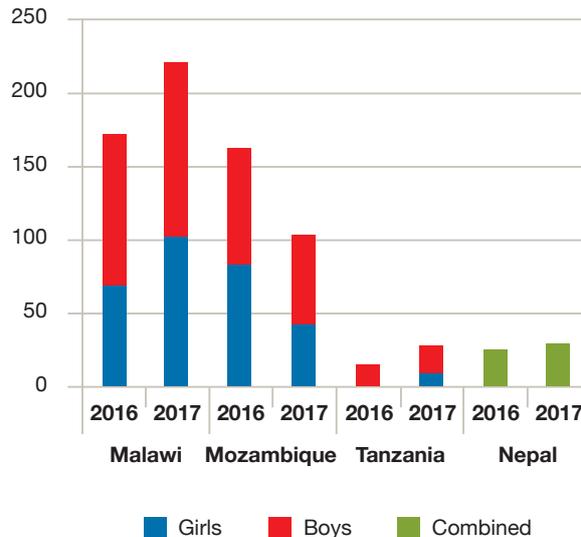
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1. Summary World Report on Disability, WHO and World Bank, 2011, quoting Global Burden of Disease

**Figure 4: Target schools reporting children with disabilities**

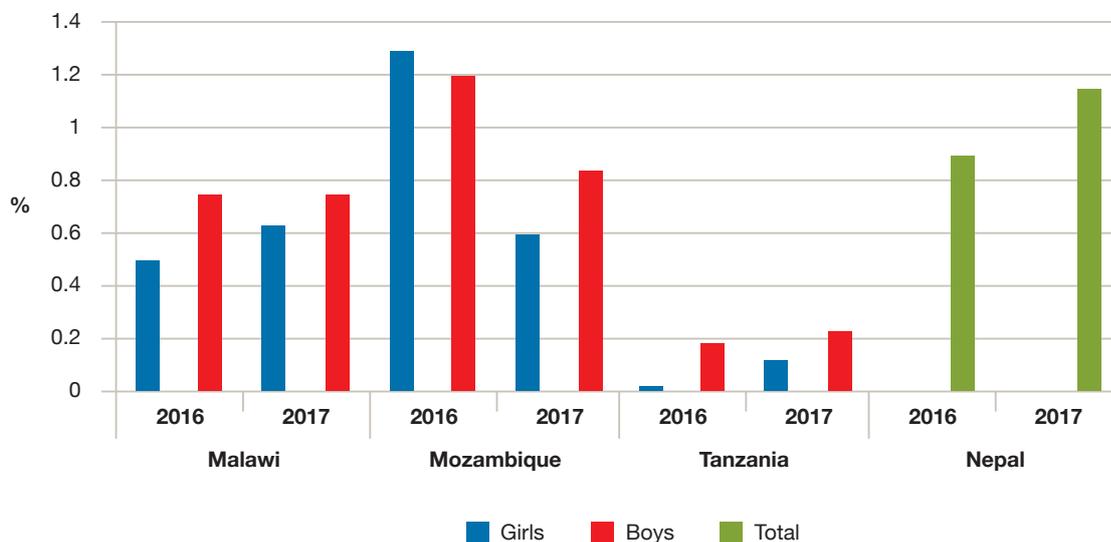


**Figure 5: Numbers of children with disabilities in target schools**



The percentage of children with disabilities fluctuated at endline from 0 – 2% between schools, with one of the highest in Mozambique which reported 2.03% of children with disabilities.

**Figure 6: Overall percentage of children with disabilities in target schools at baseline and endline**



While the data collected is very subjective, it revealed low figures and it was considered important to continue asking the question in order to highlight the issue in the target communities and to start sensitising both communities and school staff. In Malawi, national statistics<sup>2</sup> indicate that 2.2% of learners enrolled in primary school have special needs whereas only 0.7% of learners in the target schools were identified as children with disabilities.

2. Malawi National Education Sector Implementation Plan (ESIP)II, 2013/24 – 2017/2018

Although the inclusion of children with disabilities in mainstream schools was not a focus of this project, in Malawi the 12% increase in the numbers of children with disabilities since baseline was attributed to an enhanced capacity of different stakeholder groups to provide a disability-friendly environment; citing as examples:

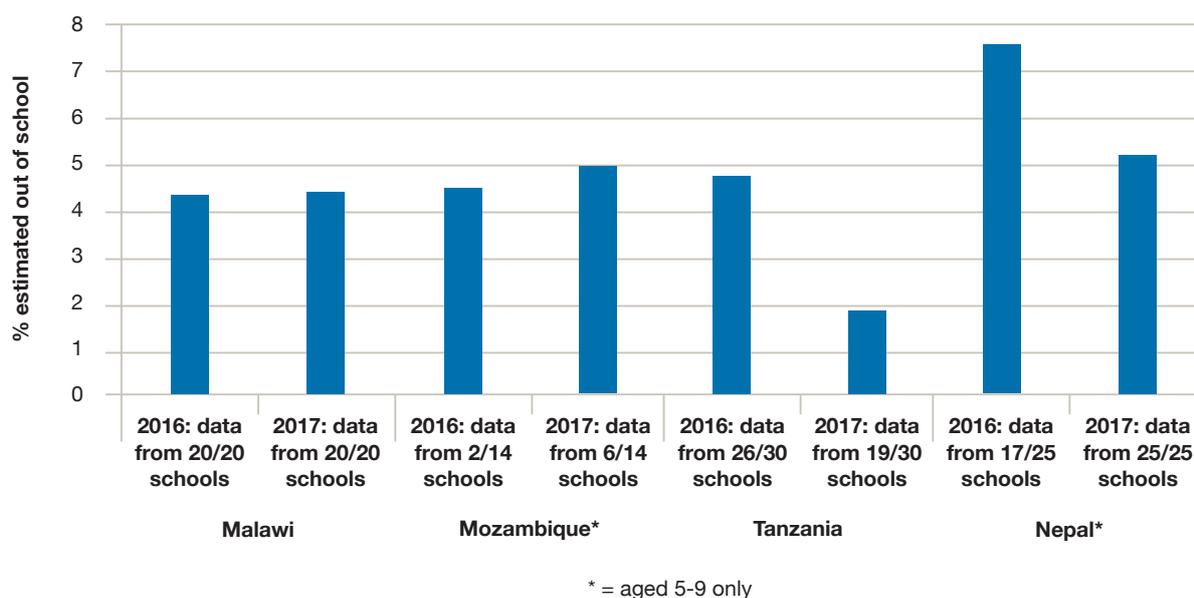
- the support of this project had empowered teachers to work with children with disabilities and enable them to participate in school activities
- participation of learners with disabilities in class, clubs and activities had improved
- at two target schools in Ntchisi district, Chaola and Kasakula, stakeholders had worked to make classrooms and/or toilets accessible although this was supported by the Local Development Fund as a result of stakeholder requests to the District Council.

*“Apart from encouraging girls to be in school, we also encourage parents of children with disabilities to ensure that their children are also enjoying their right to education.”*

**Mother Group/PTA FGD participant, Neno District, Malawi**

For the **numbers of children out-of-school** in the catchment areas of the target schools, there was little or no official data available at either baseline or endline. 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. The different numbers of schools providing this information at baseline and endline results adds further uncertainty to this data.<sup>3</sup>

**Figure 7: Aggregate percentage of children estimated to be out of school across target school catchment areas 2016 and 2017**



In all four countries, considerable community level effort was put into initiatives to get children into school, particularly those that had dropped out. The information regarding the numbers of drop-outs derived from school records is therefore likely to provide a more accurate picture of the situation.

3. These percentages only relate to the schools providing data; they calculate the total of the children out of school as a percentage of the total of both the enrolled children in these schools plus the estimated number out of school children.

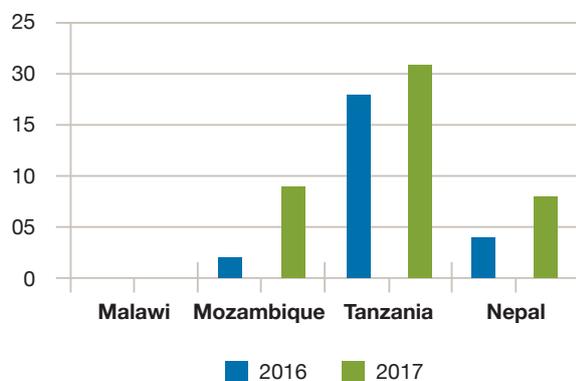
## Indicator 2

### Drop Out rates (disaggregated by gender) in target schools

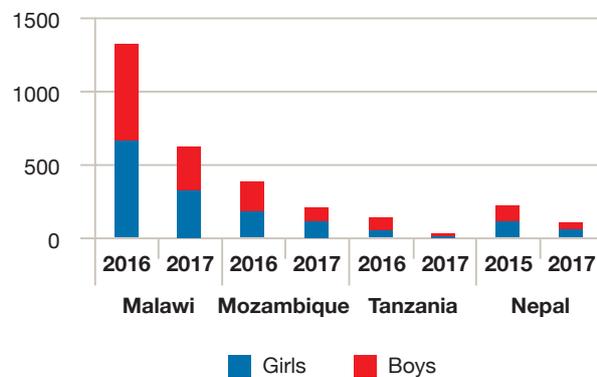
This indicator reflects the concern that, owing to children dropping out during the academic year, the numbers of children enrolled in school may not reflect the actual numbers continuing to attend school. A lowering of the drop-out rates was identified as an indicator of improved awareness of the importance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

This is one of the aspects where the most tangible change between baseline and endline results is evident and where the project was widely recognised to have made a major contribution. The overall numbers of children dropping-out in the target schools reduced in all four countries and the numbers of schools reporting no drop-outs increased in all, most notably Mozambique, with the exception of Malawi.

**Figure 8: Numbers of target schools reporting NO drop outs 2016 - 2017**

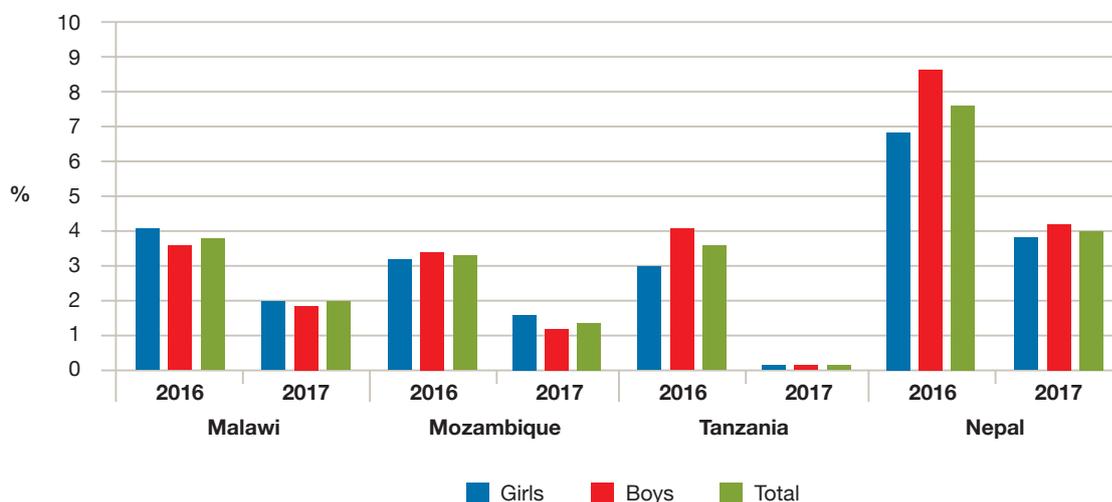


**Figure 9: Numbers of pupils dropping out of target schools 2016 - 2017**



In all four countries there was a substantial decrease in the aggregate drop-out rates: as shown in Table 10 below, it dropped to close to zero in Tanzania and approximately halved in the other three countries. In Nepal, the number of schools reporting no drop-outs between 2015 and 2017 doubled to eight schools; 12 schools reported no drop-outs of girls and 12 reported no drop outs of boys. In Tanzania, the drop-out rate in the target schools is now considered to be at a 'zero drop-out rate' level at 0.2% while in the other three countries the aggregate drop-out rates halved.

**Figure 10: Changes in aggregate pupil drop-out rates for target schools 2016-2017**



As with the numbers of children out of school, the drop-out rates varied widely between schools in all four countries. This was particularly evident in Malawi where all schools had some drop-outs and although the aggregate drop-out rate fell, the schools were roughly divided between those with rising and falling numbers of drop-outs. All the schools recorded a few drop-outs and interestingly there were two schools with large influxes of pupils which masked any drop-outs. Although at baseline the Malawi target school drop-out rates proved slightly better than the national averages of 8.8% for boys and of 10.2% for girls,<sup>4</sup> no comparative data was available for the endline survey. It was recognised that the lower drop-out rate at baseline may have been partly because of previous ActionAid education work in three of the districts. (See below for further discussion of the factors contributing to the decrease.)

In Mozambique, the rates in the five schools reporting drop-outs varied from one school with under 1% drop-outs, through two with drop-out rates under 5% to two with drop-out rates of 20% and 25%; in three of these the girls' drop-out rate was higher than the boys' and in two the boys had higher rates.

In Tanzania it was commented that the surveys not only highlighted this issue and the target schools' performances but also showed them how they compared with the other schools; it was recognised that the improvement in drop-out rates had not been observed in non-project schools.

In all four countries, the project was recognised to have made a major contribution to the decrease in drop-outs through its support for awareness-raising, public meetings, training capacity-building with SMCs, PTAs, mothers groups, community leaders and children. These have led to a variety of different actions by different community groups, in particular:

- Child / girl's clubs following up on peers who had dropped out and encouraging their return to school (Malawi, Nepal, Tanzania)
- Mothers' groups and PTAs encouraging learners, especially girls (Malawi,
- SMC taking greater responsibility and holding parents accountable (Tanzania)
- Community members enforcing by-laws imposing fines on parents whose children drop out (Malawi, Tanzania)
- Support and counselling for parents (Nepal)

In both Malawi and Tanzania an increase in the number of schools offering mid-day meals was recognised to have played a major role in reducing drop-out rates; these were not initiatives supported by this project.

There was consensus among the countries that there was very little change since baseline in the core reasons for children dropping out from school. The main ones 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 transition from primary to secondary education was identified as a particular danger point for girls dropping out: it often requires increased travel and transport or accommodation costs. In Malawi, the distance, difficult terrain and obstacles on the walk to school were reported as particular reasons for younger girls dropping out in the three rural districts; in two of these districts with high rates of illiteracy, lack of parental interest in educating their children was noted.

In Nepal and Mozambique, early marriages were again mentioned: there were increased mentions of early pregnancy in Mozambique (recorded in eight schools) and qualitative discussions also identified a local tendency in two schools for early exposure to alcohol as a reason for drop-outs. In Nepal, two particular dynamics affecting girls dropping out were now emphasized: in families where the parents had migrated for work, the girls are needed to look after elderly family members; and at puberty the custom isolating girls for several days during their periods (often in outhouses) meaning they cannot attend school. In both countries, there was greater openness at endline talking about these culturally sensitive issues.

The quality of education offered remained an 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, as well as the lack of employment opportunities within communities for boys who have gone on to complete secondary education.

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4. Malawi Education Sector Performance Report 2014/5.

The vulnerable groups most prone to dropping out were explored at baseline 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. No changes were reported at endline.

One effect of the combination of increased enrollment and reduced drop-out rates has been an increase in the aggregate pupil-teacher ratios in Malawi (from 71:1 to 80:1) and especially in Tanzania from (from 49.5:1 to 68:1). In Nepal the ratio decreased slightly in line with the decrease in enrolment and although in Mozambique it managed to remain static at 45:1, there are signs that it is likely to worsen since the government has announced greatly reduced teacher recruitment for 2018 (down to 2,000 from 8,000).

## Direct and indirect costs of education

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 all four countries, primary education is meant to be completely free of charge but it became clear at baseline that there are still costs that parents are required to pay; while this seemed to be generally accepted, it was also evident from their comments about 'financial conditions' that these represented a barrier to enrolling and maintaining children in school.

At endline, some changes were observed but the patterns were different in each country. In Malawi, there were no significant changes in the types of costs being paid; exam costs, charged by the Malawi National Examinations Board for primary school leaving certificate examinations, and uniforms remain compulsory in all schools but payments for utilities and teacher salaries had virtually ceased in the few schools recording these at baseline. Parents mentioned exam fees as a particular issue as if they were not paid, their children were forced to repeat the academic year and this made them more likely to drop out. In Mozambique, nearly all schools acknowledged that parents had to make some form of contribution and it was mentioned that funds collected were accounted for in parents' meetings. Most costs except for uniforms were technically voluntary, but there were some differences in parents experiences of how voluntary they were: some parents said that in practice there is still pressure on them to pay or otherwise to make a contribution in kind, while others said they were not asked as everyone knew they could not contribute. A government survey of critical education issues in Marracuene district found that greater levels of concern with the lack of school desks, teacher absences and the transition from one class to the next than with school fees.

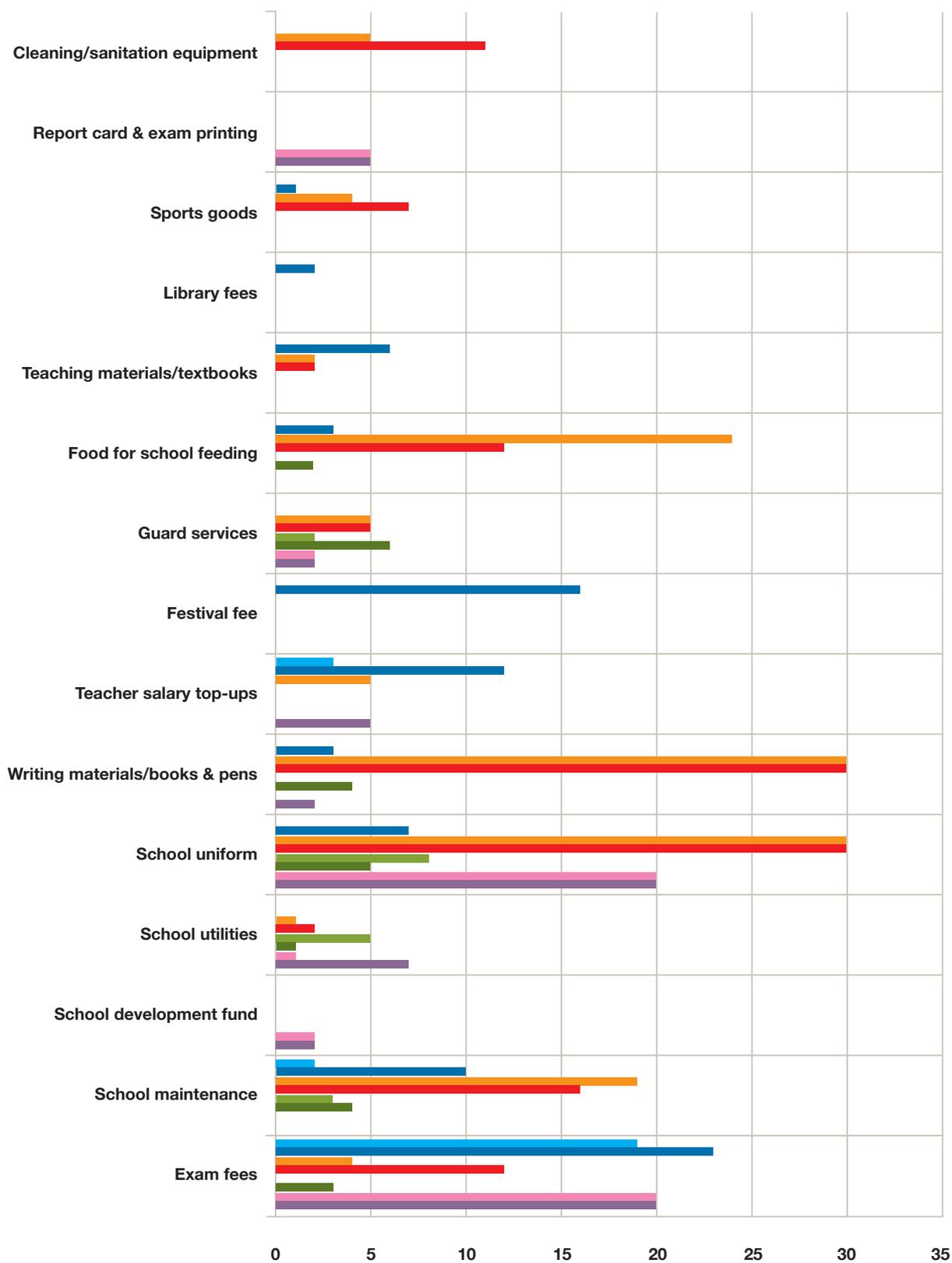
In Tanzania, there were considerable variations between schools and, while there were reductions in the numbers of schools requiring payments for sports, cleaning materials and exam fees, there were notable increases in the numbers of schools requiring contributions for school meals (12 schools at baseline, 24 at endline) and school maintenance (16 schools at baseline, 19 at endline). While the average contributions made by parents were reportedly similar, a few were apparently paying a lot more than at baseline. Although the view was expressed that the number of project-related activities were a cause of the increased payments, it should also be noted that the Government of Tanzania issued two Education Circulars<sup>5</sup> declaring that parents are expected to meet the costs of uniforms, writing materials, busfares, meals etc and that it is a community responsibility to ensure the maintenance and construction of school buildings: in effect education is not free.

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. Qualitative inputs at endline revealed further occasional calls on parental contributions to cover urgent school needs when there were delays in receiving the school improvement grants from the government. 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.

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5. Education Circular #6 of 2015 and #3 of 2016

Figure 11: Direct and indirect costs paid by parents 2016 and 2017



■ Nepal: 25 schools 2017   
 ■ Tanzania: 30 schools 2017   
 ■ Mozambique: 14 schools 2017   
 ■ Malawi: 20 schools 2017  
■ Nepal: 25 schools 2016   
 ■ Tanzania: 30 schools 2016   
 ■ Mozambique: 14 schools 2016   
 ■ Malawi: 20 schools 2016

The most significant change was evident in Nepal where there were reductions in both the variety and amounts of costs paid; at baseline 24 of the 25 schools were charging at least one type of cost and this reduced to 19 at endline; likewise the number of different types of costs charged to parents reduced from ten at baseline to three at endline, with the three remaining costs being paid in fewer schools. These changes in the fee structures in the Nepal target schools were attributed to advocacy for free education as set out in the constitution: additional resources were obtained from local government and district education offices to finance the schools' regular expenses. This notable shift is reported to have improved the access to school for poor and marginalised communities, especially girls.

### Indicator 3

Existence of government legislation/policies on ending harmful tax incentives

The definition of harmful tax incentives used for this project was 'incentives whose effects are harmful for the economy, giving more away to the company in tax than the country receives in national benefits'.

Table 12 below summarises the key aspects of the legislative situations of the four countries at baseline and changes observed at endline. Since baseline, there has been mixed progress: the situations in Malawi, Mozambique and Nepal were very similar at baseline but by endline differences have developed between them. There has been a setback in Malawi but increased government attention paid to harmful tax incentives in Mozambique, Nepal and Tanzania. In Tanzania the situation continues to be more advanced with more evidence of actual actions that are aimed at reducing harmful tax incentives taking place.

Figure 12: Distribution of school scores in each country for Output Indicator 1.4 by score quintiles

Country	Situation of Policies / Legislation on ending harmful tax incentives <i>with key changes noted at endline in italics</i>
Malawi	<ul style="list-style-type: none"> <li>• <i>No improvements in baseline situation, rather a setback: the Malawi Growth and Development Strategy (MGDS III) 2017-2022 for guiding the national development agenda, was being finalised at the time of the endline survey and, despite the advocacy efforts by AA Malawi and key partners CSEC and TUM, does not include any strategies for promoting fair taxation or eliminating harmful tax incentives.</i></li> <li>• No government policy or legislation on ending harmful tax incentives.</li> <li>• No clear commitments made.</li> <li>• Conflicting information with recognition that tax incentives reduce income but instead bring other benefits.</li> <li>• Realize need to monitor other benefits to ensure tax incentives are worthwhile.</li> </ul>
Mozambique	<ul style="list-style-type: none"> <li>• <i>The Government of Mozambique has proposed 5 new policies/laws to the parliament including ones for creating the Tax Authority of Mozambique and taxation law for the petroleum operations; these will be debated by the National Assembly. Fiscal reform has been a focus of ActionAid and its partners advocacy work, notably MEPT and GMD and MEPT submitted some proposals of laws for fiscal reform to parliament. But at the same time...</i></li> <li>• <i>...Parliament approved controversial law put forward by the government, giving a 30 year tax exemptions to ENI and ANADARKO companies exploiting natural gas; this was in addition to previous exemptions in exploratory phases.</i></li> <li>• Meanwhile, no clear commitments yet made for ending harmful tax incentives, especially relating to multinational companies.</li> <li>• Conflicting information with recognition that tax incentives reduce income but instead bring other benefits.</li> <li>• 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.</li> </ul>

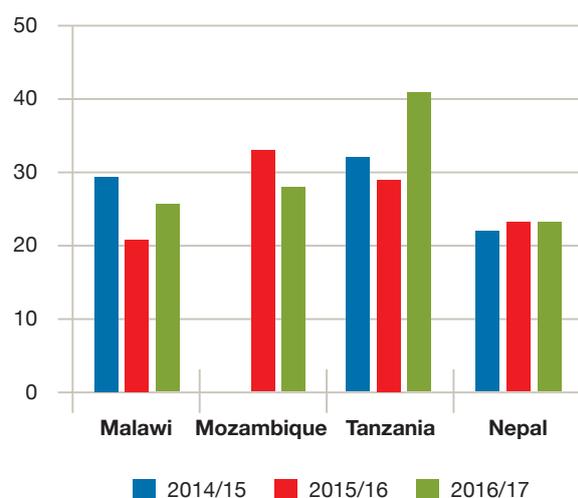
<p><b>Tanzania</b></p>	<ul style="list-style-type: none"> <li>• Three supplementary Bills have been passed by the Tanzanian parliament: <i>The Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable Terms) Bill 2017</i>; <i>the Natural Wealth and Resources (Permanent Sovereignty) Bill 2017</i> and <i>the Written Laws (Miscellaneous Amendments) Bill 2017</i>. These are the result of two Presidential Commissions reporting on losses from apparent mining company failures to pay large amounts of taxes, together with advocacy and a study by the <i>Tanzanian Tax Justice Coalition (TTJC)</i>, of which AA Tanzania is an active member, revealing the lack of transparency of the mineral concession regime and the restricted space for negotiating fiscal terms because of the mining development agreements.</li> <li>• Government recognizes that tax incentives entail revenue losses and are continuing to take 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).</li> <li>• 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.</li> <li>• May 2011 Deputy Minister of Energy announced that the Government 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.</li> <li>• Law limits power of finance Minister to grant discretionary VAT incentives; these need to be approved by Parliament.</li> <li>• Despite advances above, EPZs are registering more companies – 25 more expected bringing total to 155 companies exporting c. \$300 million of goods.</li> <li>• For large companies/big employers will also be some incentives but this should be a transparent process.</li> </ul>
<p><b>Nepal</b></p>	<ul style="list-style-type: none"> <li>• Still no specific government policy or legislation on ending harmful tax incentives but during the two years of the project there have been many debates and discussions, some in national spaces established by AA Nepal, of impractical and irrational tax policies and provisions that permit tax exemptions and tax losses.</li> <li>• Report of the Official Auditor General of Nepal 2016 highlights the issue of harmful tax incentives, recognises their potential harm to the national economy and suggests immediate policy revisions especially relating to the tax settlement committee in the Ministry of Finance that deals with pending tax issues of large businesses. The parliamentary committee on social audit is in the process of revising this and putting in place a more logical act.</li> <li>• 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.<sup>6</sup></li> <li>• 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"<sup>7</sup> 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.</li> </ul>

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

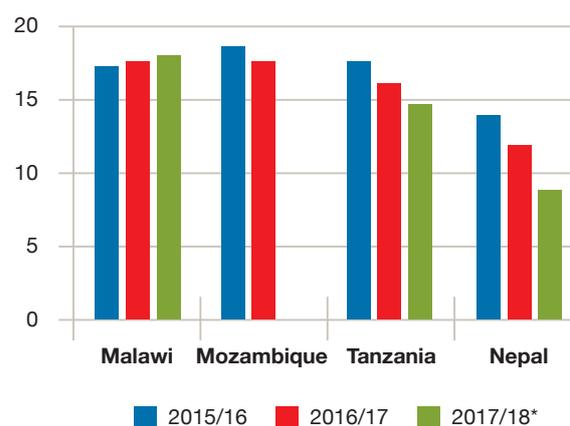
This indicator is intended to identify the level of priority given by the four country governments to basic education and how this changes over the period of the project. Obtaining the necessary data has continued to be difficult due to different definitions and budget structures and time lags in providing final figures; this, 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.

6. Government of Nepal, Ministry of Finance, Inland Revenue Department (IRD), *Strategic Plan 2012/13-2016/17*, November 2012, pp.11, 23, <http://www.ird.gov.np/Content/ContentAttachment/3/strategic-plan-doc13.pdf>  
7. IMF, *Nepal: Selected Issues*, September 2011, paras 2, 10, <https://www.imf.org/external/pubs/ft/scr/2011/cr11319.pdf>

**Figure 13: Education budgets\* as % of domestic tax revenues**



**Figure 14: Education budgets as a % of overall national budgets**



\*Education budgets as a whole because data on spend and basic education is not available in all countries.

The shifts in the % education budget share of domestic tax revenue are influenced by both the variations in the size of the education budget and of the amount of domestic tax revenues collected.

**Figure 15: Education budgets and Domestic Tax Revenue at baseline and endline**

	Malawi		Change		Mozambique			Change		Tanzania		Change		Nepal		Change	
	2015/16	2016/17		%	2015/16	2016/17	2017/18		%	2015/16	2016/17		%	2015/16	2016/17		%
	MK	MK	MK	%	MT	MT	MT	MT	%	Tshs	Tshs	Tshs	%	R	R	R	%
Domestic Tax Revenue	746.90bn	774.80bn	27.90bn	3.74%	128.60bn	174.60bn	183.1bn	54.50bn	42.38%	13.25bn	11.64bn	(1.60bn)	-12.09%	427.00bn	498.90bn	71.90bn	16.84%
Education Budget	156.10bn	198.40bn	42.30bn	27.10%	42.20bn	48.20bn	52.4bn	10.20bn	24.17%	3.87bn	4.77bn	0.90bn	23.26bn	98.60bn	116.30bn	17.70bn	17.95%
Budget as % total	20.90%	25.61%	4.71%		32.81%	27.61%	20.90%	-4.20%		29.22%	40.97%	11.75%		23.09%	23.31%	0.22%	

In all four countries, the education sector has continued to receive increasing amounts of funding year on year; the increases in amounts varied from 14.45% in Mozambique to 27% in Malawi in the year between baseline and endline. Despite this, the education budget share of the national budgets remained static or reduced slightly; this was particularly evident in Nepal where the allocation for 2017/18 is 25% lower than that for 2016/17. None of the four countries' education budgets managed to reach the 20% of state budget agreed by World Ministers in 2015.<sup>8</sup>

8. Education 2030: Incheon Declaration 2015, p.32.

The variations in the amounts of tax revenue collected<sup>9</sup> between the years for baseline and endline varied widely with increases in three countries ranging from 3.7% in Malawi to 35.7% in Mozambique where the considerable increase was attributed to government efforts to compensate for the decrease in external revenues as a result of donor sanctions and funding reductions. This trend is expected to continue in Mozambique with increases in internal revenues in actual and percentage terms. For 2018, a slight increase in the education sector funding is projected to take its share of the overall national budget over the 20% threshold to 22.6%.

In Malawi, data is obtainable on the proportion of the education budget allocated to basic education; this was 80% in 2014/15 although it has reduced annually to 64.6% in 2016/17. While the actual amounts of funding have been rising, it was signalled that, due to inflation and depreciation of the Kwacha, the rises have not translated into increased buying power.

In Tanzania, 2015/16 was the only year, of the last four years, when tax revenue collection managed to meet its target; it actually exceeded the target by 7% due to a government anti-corruption push and a drive to collect outstanding previous debts. From this peak, there was a drop of 12% in the tax revenues collected the following year 2016/17; this explains the rise in the national education budget as a % of domestic tax revenues.

Although there was an increase in domestic tax revenues collected in Nepal, the amount was lower than the estimated; because of this, the education sector's share of it remained static at 23% rather than reduced to 20.4%. The education sector is reported to have been losing its priority status in the national budget since 2011/12 with its share projected to fall from 12% in 2016/17 to 9% in 2017/18. This is attributed to increasing recurrent and capital expenditure for other sectors.



9. Some estimates yet to be confirmed

# 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 was 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, nor with every different stakeholder type, 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.

A scoring system was developed at baseline 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 processes at both baseline and endline 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, led to variations in scoring approaches. For consolidation and comparison purposes, the distribution of the schools has been analysed across score quintiles in order to show the shift in scores between baseline and endline.

Table 1 below shows the overall distribution for all the schools from all countries across all the Output 1 indicators. These are explained in more detail in the indicator sections below. Additional narrative information is available from the individual Country Endline Studies.

**Figure 16: Summary of distribution of schools' scores for 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	Baseline
	33	50	6	0	0	Endline
Number of local actions that advocate for improved quality / financing of education	0	6	20	46	16	Baseline
	18	42	20	4	5	Endline
Number of local actions to increase attendance and retention of girls in target schools	0	10	36	36	2	Baseline
	5	34	36	14	0	Endline
Number of target schools using funds transparently for school improvements	9	22	35	18	5	Baseline
	25	30	28	6	0	Endline
Understanding by communities of issues of fair tax, government revenues and links to education financing	9	16	30	26	6	Baseline
	39	29	16	4	1	Endline

## 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 for getting a better sense of the degree of their performance as well as insights from the additional qualitative work:

- 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?

Table 17 provides an overview of the distribution of the school scores for each country by quintiles of the aggregate scores, derived from all the questions for this indicator, and the shift achieved at endline. In all four countries, there have been noticeable improvements with nearly all schools now in the top two quintiles and with only Mozambique and Tanzania each having three schools in the middle quintile.

**Figure 17: Distribution of school scores in each country for Output Indicator 1.1 in quintiles**

Output Indicator 1.1 School distribution in score quintiles	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
1st – top	1	19	0	0	0	6	0	8
2nd	14	1	8	11	7	21	10	17
3rd – middle	3	0	4	3	20	3	7	0
4th	2	0	2	0	3	0	8	0
5th - bottom	0	0	0	0	0	0	0	0
<b>% meeting target</b>	<b>75%</b>	<b>100%</b>	<b>57%</b>	<b>79%</b>	<b>23%</b>	<b>90%</b>	<b>40%</b>	<b>100%</b>

Malawi has maintained the high level of performance noted at baseline with all but one school now in the top quintile. This is attributable partly to the previous ActionAid Malawi work in three of the districts and to some schools receiving support from other organisations; nevertheless all five, much larger, Lilongwe schools that AA Malawi had not worked with before are also now in the top two quintiles. Mozambique is the only country with no schools yet in the top quintile but two were very close to this.

**Figure 18: Overview of key changes in children's participation**

# schools with :	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
Children participating in classroom	20	20	8	11	22	24	30	30
Child club or council	18	19	7	11	16	18	26	30
Children participating in school governance decisions	9	15	8	10	7	19	19	21
Equal participation of all students/children	14	19	7	7	24	25	18	27
Children engaged in monitoring school budget	4	20	2	4	10	24	7	19
Mechanisms for SMC listening to children's views	14	19	12	11	13	25	24	27

At baseline, it was evident that children were generally able to participate in class and often via clubs and some sort of consultation often took place so that SMC members had some awareness of their views, but their ability to really participate and influence decisions relating to school governance and the curriculum was very limited.

At endline, there was an overall increase in the participation levels of children in school affairs. This was already generally high in the classroom and increased for school clubs with nearly all schools in Malawi and Tanzania and about three quarters of schools in Mozambique and Nepal now reporting this although in Nepal, the increase in the number of schools with clubs is only small. In all countries, the child clubs were recognised to have become more active and often involved in initiatives to reduce drop-outs; in Nepal they are organising more extra-curricular activities and in Tanzania some are now addressing illiteracy issues.

In Mozambique, the schools were roughly equally divided between those where there had been improvements, no change and an apparent worsening in the equal take up of opportunities between all children. This is an example of where it is thought that either a change in the individuals consulted and/or a change in their understanding of the question may have resulted in a change of views. In Malawi, Tanzania and Nepal, it was found that opportunities were available to all children with no discrimination of marginalised groups in nearly all schools although in all three countries, some gender disparity was now noted with the opportunities often taken up more by boys than girls. Nevertheless, there were some increases in girls' participation.

*“Most of the boys are bright and they tend to participate more. But now, even us girls are participating actively whenever we are given an opportunity. Some of the girls are now even leading the school clubs.”*

**Female learner, Ntchisi District, Malawi**

There were considerable increases reported in children's participation in school governance; in all four countries some form of involvement was reported in two thirds or more of schools. There were mixed reports however of the nature and effectiveness of this participation. In Malawi, Learners Councils formed of class prefects were the liaison between learners and school staff but their participation in school governance decisions was primarily through involvement in school improvement plans. In Mozambique, half the schools showed improvements by endline in the School Management Council mechanisms for listening to children: by endline in over three-quarters of schools children were reported to be represented in SMC meetings and to be consulted in their classes and clubs. In Tanzania, two thirds of schools reported the inclusion of student representatives in SMC meetings and a third that class representatives are now consulted by the SMC. In Nepal, despite the lack of a formal policy for involving children in school governance decisions, the number of schools with children participating in school governance decisions rose from less than a third at baseline to three-quarters at endline. Qualitative discussions in Malawi and Nepal indicated that where children are attending SMC meetings they

are not necessarily participating fully and giving their views. However, in general it was noted that they were raising their voices more in making requests (or lodging complaints) to SMCs and these were being given greater attention than previously; where requests were acted on, the children were clearly pleased with the results of their efforts. These often concerned the granting of improved resources (more toilets and classrooms, better sanitary and hygiene facilities for girls, school meals) but also included examples of complaints about teachers (for absenteeism or excessive corporal punishment (Tanzania)).

*“We are no more whipped on buttocks and SMC chairperson asked us to report immediately if it happens again.”*

**Girl from Semfuru Primary School, Tanzania**

*“Students also participate in SMC meeting. We keep our problems there. We have some idea of budget. We know about the income of the school.”*

**FGD with girls, Doti district, Nepal**

There was little or no change in the participation of children in school curriculum decisions; this was only reported in 7 of the 89 target schools compared with 3 at baseline; for Mozambique it was explained that this is seen as the prerogative of school management and the government.

At baseline, the involvement of children in monitoring school budgets was reported in less than a fifth of schools in Malawi, Mozambique and Tanzania and a third of schools in Nepal where it happened within the context of the mandatory social audit process. Where this was analysed by stakeholder type, there was a tendency noted for head teachers to be more likely to claiming the involvement of pupil than the pupils themselves and this was also noted at endline. At endline, different stakeholders in two thirds or more of target schools in all countries reported that children were engaged in monitoring school budgets although this was only confirmed by children’s groups in four schools in Mozambique and eight in Tanzania. Pupil representatives attending SMC meetings was the main mechanism mentioned for their monitoring of school budgets, although in Tanzania a total of seven different mechanisms were mentioned including children giving their views on the spending of funds raised from harvesting school crops. In Nepal, the two main mechanisms for this were SMC meetings and the mandatory social audits, although four also mentioned children’s involvement in preparing their school improvement plans and in one secondary school pupils were participating in the preparation of the school budget. There were also some changes in the perceptions found at baseline that this was not an aspect for discussion with children. In Tanzania there has been a significant increase in this but with differing views expressed by Head Teachers, teachers and SMC members, possibly because of different interpretations and the range of different approaches mentioned.

The involvement of parents, SMCs and PTAs in school governance was assessed by looking at their engagement with three different activities: ensuring or monitoring children’s participation, tracking learning outcomes and monitoring education rights in school. At baseline, there were very few schools where all three were being engaged in and a clear increase was evident at endline with all schools in Malawi and Nepal and the large majority doing so in Tanzania and Mozambique. The frequency of parent teacher meetings had also increased to more than twice yearly in all schools in Mozambique and Nepal; in Tanzania, despite a noticeable increase, this was only the case in 12 of the 30 schools surveyed but the remainder all reported twice yearly meetings. Qualitative discussions in all countries revealed that more parents are now attending these meetings and more regularly and that they are more engaged in discussions of school affairs and following the progress of their children. While these patterns were mentioned in Nepal it was also recognised that not all parents attend and that some just listen and do not participate actively.

Similar changes were reported in School Management Committees: it was evident that there have been considerable improvements in the levels of activity, effective functioning and inclusivity of the SMCs and much wider recognition that parental involvement can bring about changes in the schools.

**Figure 19: 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	
	2016	2017	2016	2017	2016	2017	2016	2017
Is fully active and functioning	15	20	6	8	5	16	19	28
Is fully inclusive	20	20	7	9	4	23	8	28
Parents involvement has brought about changes in school policies or practices	13	20	7	10	9	17	9	26

SMCs were present in all the target schools from the outset and the baseline survey looked at how active they were, whether they were inclusive of all stakeholders, including marginalised groups and stakeholders thought that the involvement of parents in the SMC had brought about any changes in school policies or practices (schools where stakeholders were not unanimous on this point were not included). Considerable changes were found at endline with all schools in Malawi, nearly all those in Tanzania and nearly two thirds of those in Nepal now having active and fully functioning SMCs; similar very noticeable increases were also found in the numbers of schools where the involvement of parents was recognised to have brought about changes and made the school more supportive of child rights. In Malawi, all SMCs had the regulatory ten members; in terms of their composition, women were tending to outnumber men but there was no interest from youths in joining as it was a voluntary activity. Activity levels have increased with reports of SMCs looking at how to improve the quality of learning. In Mozambique, there was again a mixed picture from the data collection, with no change apparent in half the schools and the remainder of opinions divided as to whether the levels of SMC activity and inclusion of marginalised groups had increased or decreased. No changes in membership were reported but qualitative discussions revealed general stakeholder agreement that SMC meetings are now more frequent and often focus on the utilisation of funds; some doubts were however expressed in a few schools as to whether this situation would continue without project support. At the AA completion workshop it was felt that SMC members are more actively participating in school governance in all 14 schools and an example was cited of their supervision of exams. In Tanzania, parents make up half the membership of SMCs and although the data shows little change in the levels of activity or inclusiveness, qualitative discussions revealed a very different picture: not only that meetings are better attended and held more often, especially where construction activities are being managed, but also that SMCs are now aware of their roles and assuming more responsibility and leadership roles.

*“There are changes in school management, academic is improving and there is cooperation between teaches and parents. In previous years there were no seminars, now we get seminars that help to improve our way of working and cooperation. SMC is incorporated in every setp of school development and we have been given the school management directorate we did not have before. Now we know what we are supposed to do. We now educate parents and the entire community.”*

**Semfuru primary school FGD, Tanzania**

In both Mozambique and Tanzania it was learnt that a forum or union of SMCs has been established for exchanging good practice and mutual support and that in Mozambique it has been suggested that this should be replicated at the national level.

In Nepal, the number of schools with inactive SMCs reduced from eight to two although there was a mixed picture of the overall activity levels with chairpersons reported to be more active than other members. There was however an important shift in SMC composition: at baseline they were mostly following minimum Nepali regulatory requirements and were generally fairly broad and diverse but by endline nearly all of them were reported by both parents and the SMCs to be fully inclusive. It was learnt that overall there has been a strengthening of school governance through child and parent participation in SMC meetings as well as audits and school improvement plans.

## Output Indicator 1.2

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

For this indicator, the surveys 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, more weight was given to groups in the community not directly attached to the school e.g. Reflect or mothers' groups. The distribution by score quintiles is provided in Table 20.

**Figure 20: Distribution of school scores in each country for Output Indicator 1.2 in quintiles**

Output Indicator 1.2 School distribution in score quintiles	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
1st – top	0	1	0	1	0	8	0	8
2nd	1	13	1	1	4	11	0	17
3rd – middle	4	6	2	5	10	9	4	0
4th	12	0	10	4	10	0	14	0
5th - bottom	1	0	1	3	6	2*	8	0

\* No results for these two schools may mean that there were no answers for this rather than no awareness.

At baseline, 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 centred 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.

By endline, considerable changes in levels of awareness of groups and the range of types of groups was evident, although to a lesser extent in Mozambique. In all four countries, the qualitative discussions revealed that linkages had been built and training and support received from district-level advocacy networks focussing on education. There was also a huge increase in the number of schools where stakeholders reported groups discussing issues of fair tax as a source of education funding: all schools in Malawi, Tanzania and Nepal but only six in Mozambique, making a total of 81 out of 89 schools compared with only 18 at baseline.

In Malawi, the District Education Networks (DEN) played a key role; they are affiliated with the Civil Society Education Coalition at national level. Advocacy for quality education and improved education financing is a principal objective and they were already building capacity of local structures in issues of community participation in education activities and engaging with key district-level duty-bearers. In the schools already mentioning some awareness and discussion of these topics at baseline, the number and range of groups involved had increased with a notable expansion in the numbers of mothers groups and Reflect Action Circles (RACs). All 20 RACs now have facilitators trained on education financing, tax justice and the PRS framework and the capacity to interact with other local action groups; some were already reported to be engaging with school management structures.

*“Due to intensive and comprehensive training which we have received from ActionAid, we are fully equipped with knowledge on issues of quality education and education financing through tax. We have also been able to approach duty-bearers such as Ward Councillors, Primary Education Advisors to chiefs to discuss issues of quality education and education financing. We are even able to organise and facilitate training sessions on such issues.”*

**Male RAC facilitator, Neno District, Malawi**

One of the several examples of successful outcomes cited was in Chitipa District where the District Council was lobbied by the District Education Network (DEN) and community members to allocate 5% of its revenue to help finance the public schools in the district.

In Mozambique, ActionAid supports the District Education Platform in Marracuene district; this is composed of six local organisations and is reported to lobby the government at local and district levels to improve the quality of education through domestic resources. It was learnt that the Civil Society platform is now more active: it is taking part in district planning processes whereas before there was no engagement and has developed the first district-level policy briefing. Local level partners are also working with the Tax Justice Transparency Coalition which monitors the district budget and its development. The qualitative interviews revealed that these two groups share information at district level that each can take forwards and discuss at the most appropriate level. Although not emerging clearly from the community-level data collection, it was reported that girls clubs in the schools have been involved in local actions advocating for improved financing and quality education at school and local level and with the SMCs. Overall there was mixed picture of increases and decreases in awareness of groups and the range of types of groups with only two schools where all stakeholder groups were clearly aware of groups discussing issues of education quality and financing, in four schools none of the stakeholder groups were aware of any and there was a mixed picture in the remaining ten; overall there was a noticeable decrease in the range of groups mentioned.

In Tanzania, awareness levels of local groups campaigning for quality education and education financing were higher at endline in all stakeholder groups except for teachers where two-thirds continued to be aware. In two thirds of the schools, the number and range of groups mentioned was also much greater. Although there was recognition that community members and groups have added their voice and pressure to the advocacy of local partners and calls for the challenges during baseline to be addressed, the main focus of their attention still appears to be improvement of school infrastructure. This is perhaps not surprising given the government introduction of a new payment for results funding mechanism, known as P4R, whereby responsibility for taking the lead in the construction of infrastructure is devolved to communities and government support is then extended on the basis of community work.

*“Local leaders and community members began demanding government funding especially in schools where pupil-toilet ratio was reported to be very high while in other schools community members are not even aware of pupil toilet ratio of their schools.”*

**Kilwa District Education Officer, Tanzania**

It was learnt that after a training on tax justice, the local union formed by the SMCs in the target schools in Tanzania had addressed the local authority and the District Education Officer; the DEO is reported to have observed that this was the first time he had seen the SMCs mobilising to discuss with him. Another input from the completion workshop concerned the CSOs and the Teachers Unions that are meeting and discussing education challenges.

The change at endline for this indicator was most marked in Nepal. At baseline there were very limited level of advocacy; it was mostly at the micro-level with a focus on finding resources for physical infrastructure and was led by school structures such as SMC or PTA. By endline, Education Concern Groups (ECG), had been established and were known of in all target school locations and were leading advocacy efforts with support from increased numbers of SMCs (21 out of 25 schools), PTAs (18 out of 25 schools) and mothers groups (15 schools vs 3 at baseline). ECGs, mothers groups and REFLECT circles were reported to be serving as strong community level coalitions. At each location, the ECG and mothers groups organised a programme of activities and involved a range of interaction programmes: street drama, home visits, one day events, involving the SMC and often

targeting parents. These were aimed at promoting awareness of tax issues, the power of tax and at advocating for fair tax at all layers of government. As a result of this, six schools reported leveraging additional resources from local government and district education offices and three of them had been able to stop collecting fees.

The Citizen Education Reports are a specific project output with which stakeholders were not previously familiar; the information from the baseline survey was used to produce CERs at school, district and national levels. At endline, it was evident that stakeholder groups were aware of reports being written and shared with district authorities and the school community but that they were not always clear about the different types of reports – CER or annual school reports - or who had been involved. A general pattern emerging was that baseline information was collated to provide CER information and that this was used to inform the development or updating of school improvement plans but were not always printed or disseminated. In Malawi, all 20 target schools mentioned producing reports using the PRS framework and all said that the same wide range of stakeholders was involved in producing them: mothers groups, PTAs, Head Teachers, SMCs, teachers, DEN members and the Primary Education Advisor. In Mozambique, although all schools are said to have produced CER reports, no stakeholders in five of the schools were aware of any reports being produced; in the nine schools mentioning reports there was limited awareness as to who wrote the reports and only one mention of the community. Production and dissemination appears to have been limited to within the schools themselves. In Tanzania, the existence of reports was mentioned by about two thirds of the school stakeholders but by just under half the parents. Although no information was forthcoming on the numbers or who was involved in their production, it was reported that the contents were instrumental in galvanising a lot of the toilet construction activities. In Nepal, all schools were reported to have prepared a school CER with the involvement of ECGs, parents and community representatives; although only seven had been printed and disseminated the findings were used to inform each school's School Improvement Plan.

### 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 situation in schools regarding the following two key aspects:

- 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

Table 21 shows the distribution across score quintiles and the schools making improvements in these areas in all four countries. It does not, however, reflect a third area of actions which emerged: the direct actions of community groups to encourage enrolment and retention in school.

**Figure 21: Distribution of school scores in each country for Output Indicator 1.3 in quintiles**

Output Indicator 1.3 School distribution in score quintiles	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
1st – top	0	1	0	0	0	1	0	3
2nd	5	12	0	0	2	7	3	15
3rd – middle	11	6	0	7	18	18	7	5
4th	3	1	14	7	10	4	9	2
5th - bottom	1	0	0	0	0	0	1	0

The qualitative discussions revealed that a variety of different actions were being implemented by a range of different community-level groups, notably mothers’ groups and child clubs, who were raising awareness of the importance of education, finding children who had dropped out and persuading them to return and supporting initiatives such as school feeding. It was generally observed that girls were starting to show more confidence and some were more assertive, and that this had led to more open discussion and addressing of sensitive issues causing drop-outs such as menstruation, early pregnancy and trafficking for work. Initiatives were reported across target communities in all four countries: these include girls clubs in Mozambique playing an active role in getting girls to return to school, including examples of pregnant girls. In Tanzania, the target school communities have been sensitised to the importance of girls’ education and there were reports of community leaders and neighbours taking action to ensure their return to school.

*“A schoolgirl fro Mulumpu Primary school ... was trafficked to get employed in domestic works in Arusha town in agreement with parents in 2017. When neighbours reported to sub-village chairperson, the parents and woman involved in trafficking were held responsible to make sure the girl is brought back to school. Now the girl is back studying, measures that were never taken in previous years.”*

**Mulumpu women community members, Tanzania**

In Nepal, engagement with leaders was reported on the traditional practice of keeping girls in cowsheds during menstruation. Overall these initiatives may have outnumbered those relating to sanitation and violence and made a much bigger contribution to the retention of girls and reducing the drop-out rate than the more limited changes in sanitation and in the prevalence of violence: this cannot be directly determined.

The provision of sanitation facilities was explored as inadequate facilities are widely recognised to be a cause of poor school attendance by girls. During the baseline survey, it was only mentioned spontaneously in a few cases as a reason for girls dropping out of school; although the survey did not prompt further exploration of this, it was noted that the majority of the schools were primary schools and this becomes a particular issue when girls reach puberty. It is also a critical aspect as a direct correlation is perceived between a lack of toilet doors and bullying of girls.

At baseline the large majority of target schools had permanent pit latrines with separate ones for boys and girls; in general, there were not large gender differences in the ratios of girls and boys to toilets. 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.

At endline it was evident in Malawi, Tanzania and Nepal that the communities had initiated a lot of local actions to improve the toilet facilities. The information collected on sanitation at baseline had sensitised community groups and motivated them to take action; a particularly galvanising effect was reported in Tanzania where it was learnt that the schools looked as if they were trying to out-do each other.

In all three countries, changes were noted more widely in the privacy and condition of the toilets rather than the pupil to toilet ratios. Despite the construction of new toilets for target schools (31 in Malawi and 47 in Tanzania)

the increased enrolment of pupils in these two countries meant that the pupil to toilet ratios only decreased in 5 schools in Tanzania and 7 in Malawi. In Nepal only, where school enrolment is falling rather than rising, there is a noticeable drop in the pupil to toilet ratios at endline but these still remain above the WHO standards<sup>10,11</sup> and are better for boys. Although not all schools had toilets in good condition at endline, there was a noticeable reduction in the numbers with toilets in poor condition. The qualitative discussions in Nepal confirmed the improvements with girls feeling more comfortable in their environment but also the need for further improvements to be made.

**Figure 22: Changes in key sanitation indicators**

Changes in key sanitation indicators 2016-2017	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
Number of girls toilets	132	151	19	28**	140	167		
Number of boys toilets	119	131	21	25**	129	149		
Schools with doors on toilets	11	20	2	2	13	19	79%*	96%*
Average of girls : toilet ratios	113:1	113:1	314:1	182:1^	54:1	55:1	84:1	69:1
Average of boys : toilet ratios	134:1	120:1	275:1	263:1^	56:1	65:1	70:1	48:1
Schools with girls toilets generally in good condition	15	20	0	0	8	13	4	6
Schools with boys toilets generally in good condition	12	20			9	12		

\*\* plus 3 toilets for use by both girls and boys; \* = % of toilets ^excludes 3 schools where toilets exist but are no longer used.

In Mozambique, it was reported that there was very little change since baseline where toilets were reported to be in poor condition such that they were only usable in 5 schools and children were otherwise holding themselves until they got home. At endline, there had been some construction but this had not changed the overall issues of privacy and dirty, blocked facilities. In one school, several new toilets had been built for girls only and this largely accounts for the difference in the endline ratios for boys and girls. The other change was that two schools that previously had no toilets at all are now recorded as having two and three toilets respectively. Otherwise the toilets continued to be smelly, dirty and overcrowded: the apparent drops in pupils to toilet ratios to endline are thought to reflect some inaccuracies in baseline data rather than real change. The country endline report suggests that the construction of classrooms tends to be a higher priority for communities than toilets.

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.

**The frequency and patterns of violence** were explored at baseline and endline; an unexpected finding in the three African countries at endline was an increase in reports of violence in the target schools. These were largely attributed to increased sensitisation to different types of violence and a slightly more openness and willingness to report it. The reasons suggested (Malawi and Mozambique) were that cultural norms are different with certain forms of violence generally accepted as normal and the practice of hiding any types of violence committed by close family members. There were no changes reported in the general patterns of violence which continue to involve the same perpetrators and affected stakeholders. Table 23 below provides an overview of key indicators relating the prevalence of violence.

10. "25:1 for girls and 50:1 plus 1 urinal for boys" Adams, John, et al; Water, Sanitation & Hygiene Standards for Schools in Low-cost Settings, World Health Organisation, 2009
11. "Different literature and country standards use a ratio of 1 toilet for 20-40 children. Beyond the total number of schoolchildren, factors that determine required capacity may include the times when children are allowed to go to the toilet, drink water or wash hands, and the number of classes and future growth of the school population." Mooijman, Annemarieke; Water, Sanitation & Hygiene (WASH) in Schools, A companion to the Child Friendly Schools Manual, UNICEF

**Figure 23: Overview of key indicators for violence in target schools 2016 - 2017**

Overview of key indicators for violence in target schools 2016-2017	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
Schools with <i>no</i> forms of violence affecting children	4	0	0	0	4	1	7	16
Schools with physical violence			14	14	14	22	16	3
Schools with sexual abuse		9 (rare)	1	8 (frequent)	11	8	2	0
Numbers of teachers trained in child rights / protection	27	122	12	60	Average 2 per school		11	33
Schools where children aware of reporting mechanism			0	9	9	20		

At baseline, Malawi presented a mixed picture with four schools reporting no violence of any kind and a similar number reporting that all types were occurring; by endline all 20 schools recognised that there were some forms of violence occurring; the qualitative analysis indicated that there is now greater awareness of what constitutes violence and its different forms. Sexual abuse was reported in 9 schools, but as a rare occurrence and affecting girls only; both boys and girls were reported to experience the other forms of violence. Physical and verbal abuse and bullying and humiliation were reported in 18 schools and affecting both boys and girls in about half these schools; in the remaining schools, physical abuse and humiliation were tending to affect girls only while bullying and verbal abuse affecting boys more. Corporal punishment was mentioned in 10 schools at endline and affecting both or boys only. The only forms of violence said to be common, and this in three or fewer schools, were verbal abuse, humiliation, bullying and physical violence.

In Mozambique, there was similar uncertainty as to whether the increase in the reported prevalence of physical violence was due to inconsistencies in recording or to raised awareness and openness and/or increased empowerment to report problems with violence. The most common forms of violence mentioned were physical punishment, humiliation and harassment and to a lesser extent sexual harassment and abuse. At baseline the perpetrators most frequently said to be other children but at endline there were increased mentions of parents and teachers. Parents were listed amongst the perpetrators of all these forms of violence; teachers, and to a lesser extent other students (boys and girls), were mentioned for physical punishment, harassment and humiliation.

The Head Masters and SMCs in all schools were reported to acknowledge the existence of some forms of violence but it was unclear what actions they were taking. During the validation process, qualitative inputs linked the increase in violence with social problems in the home environment affecting individual pupils such as parental alcoholism, violent neighbours, physical and sexual abuse at home. In Tanzania, corporal punishment by teachers was the most commonly reported form of violence at baseline 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. At endline, corporal punishment was still the most widespread form of violence and perpetrated by both parents and teachers. Physical punishment and sexual abuse were more likely to be committed by parents, and boys (including boys outside school) and rarely by teachers. One important shift was however reported: awareness levels were raised with community groups and pupil clubs; with some were reported to be passionate about this, there is more engagement with this issue and there are more incidences of violence against girls being revealed and reported.

*“Zinduka Womens group... supported reporting an incidence of a schoolgirl who was brutally burnt with fire by her own father in 2017.”*

**Partner programme officer, Tanzania**

In Nepal, at baseline seven of the schools reported no violence of any type; physical punishment and bullying were most frequently reported 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 the situation with parents encouraging teachers to use corporal punishment. At endline, a decrease in the prevalence of violence was found together with a shift in the patterns of violence: only three schools were now practicing some form of physical punishment for children and the numbers of schools where bullying, threatening and humiliation were practiced had halved while sexual abuse prevalence was reduced to zero.

In Malawi, Mozambique and Nepal there were significant increases in the numbers of teachers trained to respect human rights; this was a common activity supported by the project. In Malawi, the difference was most marked in the five large schools in Lilongwe district where at baseline there were no teachers trained in child protection. Teachers are now considered able to recognise and handle cases of violence. In Nepal, all schools except one now have teachers who have had training in child rights and protection including content on dealing with violence. In addition each school has deployed one teacher to work as a gender focal teacher dealing with issues of child rights and violence and coordinating the complaint response committee (see below).

In Mozambique and Tanzania, two schools still have no teachers trained to respect children's rights;. In Mozambique there has been overall a fivefold increase in numbers of teachers with training on child protection and the project schools are reported to be the only ones in Marracuene district with teachers that have been specifically trained. In Tanzania, although the number of teachers with child protection training has remained the same, with an average of two per school, the teachers with training in the target schools are now reported to be more active and taking the lead on this; support is being received from local partners with the provision of lessons on how to avoid incidences of violence.

**Mechanisms for reporting violence** were explored and the most noticeable shift was found in Nepal where, following complaint response mechanism guidelines issued by the government in 2015, all schools set up mechanisms with a designated gender focal teacher, a complaint box and a complaint response committee. The complaint boxes have been used not only for reporting violence but also making other complaints and suggestions, notably about the infrastructure. Qualitative discussions revealed that students had mixed feelings where the issues raised through the box were not all being satisfactorily resolved. In the other three countries, while there were no major overall changes, there was a significant increase in the number of pupils now aware of the existence of mechanisms. This seemed to be most evident in Malawi where, in a similar picture to baseline, they were reported to exist and to be safe, secure and anonymous in all 20 target schools. In Mozambique, there was an interesting increase in awareness of mechanisms for reporting violence: SMC members in 12 schools were aware but School Directors in only nine schools. The overall picture changed slightly in Tanzania: there was a small increase to 23 schools with systems for monitoring and reporting violence but significantly the number of target schools where the children aware of the mechanism increased from 11 to 20 although it was only considered safe, anonymous and independent by pupils in 11 schools. A variety of mechanisms were described ranging from rooms for reporting provided by Pupils' Councils and by village leaders, through designated teachers and/or times for reporting, to twice weekly visits by PTA members to consult pupils and take up any issues of abuse with the SMC. Similar barriers to monitoring and reporting violence were reported to those found at baseline: limited knowledge of rights and procedures if they are abused and fear of speaking out about something traditionally considered secret and fear of community reprisals. Interestingly, it was mentioned that there is a notion that issues with children's rights and countering violence are perceived to be the work of CSOs.

**Laws and policies for protecting children** in school were still only widely known of in Malawi where it was reported that all stakeholders in the 20 target schools know they exist but they tend only to be available in the Head Teachers office rather than displayed publicly owing to pupil vandalism. There was a drop in the number of actions reported taken against teachers as a result of the policy (to one only in the previous year) which was attributed to most forms of violence, except corporal punishment, being perpetrated by other students rather than teachers.

In Mozambique awareness increased in five schools but decreased in seven; at endline there were seven schools where the majority of stakeholder groups said that a policy existed and in five of these stakeholders agreed that it is displayed and available. Knowledge of the content of the policy was noted to have increased in these schools with protection of the abuse of children, the rights of children and the forbidding of physical punishment being the main ones. Actions against teachers perpetrating violence were only reported in three schools; it

was commented by the researcher that, given the widespread prevalence of sexual harassment in schools and institutions in Mozambique, this is a low figure and that if actions are not seen to be taken, it will discourage reporting. In Tanzania, teachers in 24 schools were aware of laws or policies protecting children, especially girls, from violence but only Head Teachers in 16 schools; this is perhaps a reflection of the training given to teachers. Pupils in only 4 schools were aware of a policy and there were virtually no reports of such a policy being displayed or available. In Nepal, the number of schools where a law or policy was said to be available remained static at 13 out of 30 and it was said to be displayed in all but one of them. It was commented however, that stakeholders were generally referring to a broader code of conduct setting out ethical norms for schools which include some provisions related to child protection rather than a specific child protection policy.

## 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 the availability of the 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 did not analyse this information by stakeholder groups within schools and/or prioritised the content of the answer over the awareness of it; as a result the scoring is based on only 2-3 elements and the qualitative and narrative information is more relevant.

**Figure 24: Distribution of target school scores for Output Indicator 1.4 in quintiles**

Output Indicator 1.4 School distribution in score quintiles	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
1st – top	8	19	0	2	1	2	0	2
2nd	0	1	8	5	8	14	6	10
3rd – middle	8	0	5	5	13	11	9	12
4th	3	0	0	2	8	3	7	1
5th - bottom	1	0	1	0	0	0	3	0
<b>% meeting target</b>	<b>40%</b>	<b>100%</b>	<b>57%</b>	<b>50%</b>	<b>30%</b>	<b>53%</b>	<b>24%</b>	<b>48%</b>

At baseline in Malawi and Nepal, there was already a degree of financial transparency evident, largely due to the practice of social audits and, in Nepal, the need to ask parents for funding to cover school budget deficits. The majority of stakeholders thought the budget was easily available but it was not widely understood, with half the Malawi SMC members thinking it was a mystery and in Nepal the details were only known to the Head Teacher and a few SMC members in at least half the schools. Awareness of the budget and its sources was highest at baseline where the schools are dependent on parents and the community to fund salaries and running costs. However, parents had very low awareness levels of the existence of a school improvement plan.

At endline, both Malawi and Nepal noted considerable further improvements in the transparent use of funds. In Malawi there were increased levels of understanding of the budget and of awareness of amounts of funding received for the school improvement grant: this was now found in all stakeholder groups including parents and community. All 20 schools are also reported to be using their grants for implementing the school improvement plans. This change was attributed to improved monitoring capacity as a result of capacity-building by the project.

In Nepal, it was evident at endline that schools are now more transparent with nearly all schools saying it was transparently available (compared to baseline where it was generally available to those who want to see it and only transparently available in one school) and with parents and children now more aware of budget expenditure. Although parents in only 11 schools were able to give the exact amount of the school budget, in other target schools they knew they could obtain it if they asked. The practice of disseminating the annual social audit was identified as a mechanism for maintaining transparency and openness. While at baseline many parents were not aware of the existence of school improvement plans, by endline they were aware and in 18 schools (compared with 12 at baseline) parents were able to confirm that the budget was being used to implement it. This was attributed to particular efforts made by the project to ensure that parents were involved in participatory processes for developing the SIPs.

At baseline 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. By endline, there was again a mixed picture of change with improvements in four schools and in half the schools there was clear stakeholder consensus that the budget was understood by most people and available publicly to those who want to see it. There was a slight increase only in the schools and stakeholders aware if the funds allocated were used for implementing the school improvement plan. These findings however, come from the perceptions of teachers, School Directors and SMC members rather than parents or the community and it is noticeable that only four groups of children thought the budget was either understood and available publicly or available to those who want to see it and only 3 groups of children were aware of the use of the budget for school improvement plans. Qualitative discussions reveal that there is still an enduring sense of mistrust regarding financial matters as shown by the perception expressed (the facts are not known) by these children:

*“We were asked to contribute with some money in order to buy a water tank for the school. But until now the tank has not been bought and instead the Headmaster bought a satellite dish for his house.”*

**FGD with children, Mozambique**

Budget and transparency were said to still be tricky issues to deal with in the Mozambique context. It was suggested that the lack of trust may be due to memories of past experiences where funds for school development went missing and no-one was held accountable. Discussions with AA programme staff added further detail to this mixed picture: while some target schools are now implementing their School Improvement Plans for the first time, transparency boards are not used in all schools and more skills training is needed for SMCs and parents to do budget tracking.

In Tanzania, increased transparency and improved information flows were evident and reported to be improving communications with all stakeholders including communities. Within this general trend, there has been a significant increase in the availability and understanding of school budgets: this was now the view of both parents and children in 18 schools (compared with parents in 14 schools and children in 8 schools at baseline), although this is not yet the case in all 30 target schools. A similar shift in awareness of social audits was also noted amongst parents and village leaders. While awareness-raising campaigns and trainings (organised by project partners with government and other CSO participation) were reported to have improved understanding of education financing, the main mechanisms for maintaining it, and for achieving transparency on school expenditure, are the social audits and school noticeboards. The social audits were reported to have a tendency to involve SMC members and Ward Education Coordinators but to be more effective when parents have made contributions. The main innovation has been the use of school noticeboards for displaying budgets and other information.

*“... Most parents were not used even to read the school public noticeboard [they are] just beginning now after the project emphasized on transparency and accountability.”*

**Ward Education Officer, Tanzania**

It was learnt that there is now the spirit for holding leaders accountable: an SMC chair from one of the target schools was cited as an example of this. She was attending a local council meeting and, when asked to acknowledge receipt of a cheque for less than the amount stated in the accompanying letter, she refused to sign. She then took the issue up with officials and the final upshot was that a cheque for the correct amount was received.

## Output Indicator 1.5

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

For this indicator, the surveys sought to establish the following:

- Awareness of community members on sources of funds used to pay for items such as school furniture;
- 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 than the scores in Table 25 below.

**Figure 25: Distribution of target school scores for Output Indicator 1.5 in quintiles**

Output Indicator 1.5 School distribution in score quintiles	Malawi 20 schools		Mozambique 14 schools		Tanzania 30 schools		Nepal 25 schools	
	2016	2017	2016	2017	2016	2017	2016	2017
1st – top	3	18	0	1	4	14	2	6
2nd	0	0	1	3	9	11	6	15
3rd – middle	7	2	8	5	6	5	9	4
4th	6	0	4	4	10	0	6	0
5th - bottom	2	0	1	1	1	0	2	0
<b>% meeting target</b>	<b>15%</b>	<b>90%</b>	<b>7%</b>	<b>29%</b>	<b>43%</b>	<b>83%</b>	<b>32%</b>	<b>84%</b>

At baseline, half or more of stakeholders in Malawi, Nepal and Mozambique were aware that they paid tax and that they could demand accountability of the government but this only applied to just under half of those in Tanzania. In all countries, there was a general understanding at community level that tax was used for financing their governments' education budgets but the concept of fair tax was new and understanding of it 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.

**Figure 26: Endline awareness in schools/communities of key tax related issues**

Knowledge of tax issues in schools/communities	Malawi 20 schools	Mozambique 14 schools	Nepal 25 schools	Tanzania 30 schools
Aware pay tax and can hold government accountable	20	7	16	25
Awareness of national education plan and budget	20	5	24	13
Aware foreign companies not paying fare share of tax	18	2	24	15

In Malawi there were also significant increases in awareness of the different sources of funds used for paying teachers salaries, learning materials and school infrastructure. The overall raised level awareness of tax issues was attributed to project supported trainings, awareness-raising events and tax justice campaigns but there were no indications provided of the level or depth of understanding amongst stakeholders of tax issues and tax justice.

*“Through this project we are now aware of Government’s sources for funds for education financing and this includes revenue from tax collection and donations”.*

**Community leader, Chitipa district Malawi**

In Mozambique, qualitative interviews confirmed that tax issues had been discussed from national level down to community level where this was done by the District platform and it was the view of AA programme staff that community members are aware of the need to pay fair tax and that the tax they pay funds government services. From the endline data collection, changes in stakeholder knowledge levels were inconsistent from one aspect to another and overall there was little change recorded compared with baseline except for an apparent increase in understanding of the term fiscal justice attributed to over half the stakeholder groups. No information was provided on what they actually understood by this. When stakeholder groups were asked what the Government uses tax money for, the most frequent answer was infrastructure, mentioned by over half the groups; other mentions included improving health and social well-being, and payment of wages and state expenses while a small minority had no idea.

In Tanzania, teachers and SMC members in all but one school understood that communities can demand accountability from the government on the tax they pay but there was no corresponding increase in the awareness level of parents: this was still evident in only half the schools. Community members did show increased awareness of national education plans and there was a significant rise in the awareness of both SMCs and parents that big foreign companies do not always pay their fair share of tax in three quarters of the target schools. It was also observed that at baseline there were very varied views of what ‘fair tax’ meant but that by the endline there had been a shift towards a more common understanding. This was encapsulated as fair tax meaning that tax is paid according to income levels.

*“Fair tax means the tax paid is proportionate to the size of one’s business, those with larger business pay more and those with small business pay less.”*

**Parents FGD, Tanzania**

*“Never has such a platform been there before at district level, the project has been very supportive in tax education to the general public as rural communities always felt to be tax exempt but the project has clearly pointed out how rural owned natural resources such as timber, gas and cash crops are sources of funding for quality education”*

**Tax Revenue Authority officer, Tanzania**

There was an increased level of responses at endline when stakeholders were asked about the government’s use of tax money; the main uses mentioned were development activities, social services – education, health, water and, significantly, quality education which received some spontaneous mentions.

In Nepal, it was evident that there had been discussions about fair tax and education financing and parents and students were more aware of various aspects of tax and taxation. Some of the parents, SMC/PTA members, teachers and students were reported to have developed a basic understanding of the possible linkages between taxes and quality education and had realised that every household should pay tax to enable the government to fund the education sector.

*“We have heard about tax. While buying any product we have to pay tax. Schools is receiving funds from government to operate because we are paying tax.”*

**FGD with parents, Nepal**

It was however apparent in the qualitative discussions that some people may have missed the ECG and mothers’ groups’ orientation sessions and some of the stakeholders, including the District Education Officer and some

teachers, had not had adequate information on fair tax and its relevance to education or had only received basic rather than detailed information.

*“We have participated in the orientation related to tax. We have basic idea about how tax is collected but don’t have clear idea of fair tax.”*

**FGD with teachers, Nepal**

With poor people paying significant amounts of tax, there was a mention that the awareness raising had contributed to an improvement in tax payments.

Overall, awareness of tax issues had increased at community level and while the pattern of communities having a greater understanding and familiarity with local education systems and financing processes (than those at national level )was generally maintained, it was evident that some contacts had been built with district level platforms.



**Aida, age 16, Malawi**  
PHOTO: SAMANTHA REINDERS/ACTIONAID

## National level output indicators

### 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.

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Some of the Output 2 indicators relate to new areas of activity which were not being supported or monitored prior to the project. The sources of information for these indicators were qualitative interviews with external stakeholders, desk research, information provided by the ActionAid country offices to the national consultants and also additional inputs from AA staff in sessions of the project closure workshop attended by the international consultants.

#### 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

At baseline, varying existing levels of activity were reported by the different countries, but all noted that very few of these actions were coordinated within or between the 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.

By endline, a greatly increased variety of actions coordinated by members of national coalitions and networks and also collaboration between different coalitions was reported in all countries. Country office records, supported by interview findings, indicate that the targets for this indicator were exceeded. In addition to greater activity levels and improved coordination and joint working, it was found that linkages between the national level and district level networks had been developed or built. District-level networks were found to be supporting community-level groups and serving as a platform for presenting their issues and demands at both district and national levels. ActionAid country offices are members of these coalitions and through this project supported capacity-building processes of both district level and national-level partner coalitions. Either ActionAid or their partners co-organised, participated in or supported the national and district-level actions listed in Table 27 below; although some of the actions were co-financed by other donors, the project can be said to have made a direct or indirect contribution to them all.

**Figure 27: Overview (not comprehensive) of coordinated actions of partner coalitions. See individual country endline reports for more details**

Country	Awareness-raising and mobilisation	Research studies and position papers	Advocacy & campaigning events and initiatives
<b>Malawi</b>	IEC materials – posters, banners & T-shirts with key messages Press releases and photo-collages Interactive radio programmes Press conferences on World Teachers Day and International Day of the Girl Child Use of SMS for public mobilisation	National Citizens Education Report  National Tax Loss and Girls Education	Tax Power for Education campaign: • 2 day tax caravans with solidarity marches and street drama, songs, T-shirts etc  Engagements with parliamentary committee on education: Secretary to the Treasury and Budget Director of Ministry of Finance Attendance of SADC meeting
<b>Mozambique</b>	5 day action weeks involving: • Debates on tax justice and education • TV & radio discussions Bulk distribution of T-shirts Awareness raising radio programmes Press conferences and releases Writing competition for schools (on fiscal justice) TV & radio coverage on Round Table of Education Financing and other events	Progressive taxation and quality education  National Citizens Education Report  National Tax Loss and Girls Education Domestic financing of Education in Mozambique  Other position papers	Global Action Week for Education involving: 4 national-level debates on progressive tax and need for more funds (2 televised) Round-table on Education Financing National campaign on tax justice and anticorruption Submission to parliament of proposed laws for fiscal reforms and domestic revenue Petition to parliament & participation in instigating negotiations with South Africa on double taxation Social Reflection Forum on Quality Education Participation in Development Observatory Interactions with multiple Ministries
<b>Tanzania</b>	Stakeholder engagement meetings • Awareness-raising with SMCs, local councillors, parents and pupils and district education officials including the DEO, the DED and the district commissioner as well as CSOs, TTU, TRA and business officials • Public meetings, debates, radio and TV shows and use of social media including blogs Print media also used for sensitizing the public.	Development of sustainable plan forwarded to government integrating tax education in school curricula	National level meeting on education Submission of challenges of quality education to Parliamentary Social Committee. During GAWE, AA Tanzania and coalition partners pushed for decent toilets for girls, revisiting the education capitation grant and increasing the education budget.
<b>Nepal</b>	Mobilisation of media groups and networks to discuss and disseminate information about taxation and education financing Creation of education financing fellowship for journalist Radio programme 'Our Education' Public education and tax related articles in range of media: 10 news feature articles in newspapers, social media District level: TV public service announcements; press conferences, speech competitions street drama, radio talk show.	Citizens education report  Draft report on Tax losses and Girls Education  Education within a Federal Structure  Budget analysis of fiscal year 2017/8	Global Action Week for Education celebrations with 15 activities organized by AA Nepal and 3 partners including a massive education rally.  Range of events highlighting variety of different issues relating to education financing and progressive taxation District signature campaign

The baseline situation in Malawi was one where stakeholders had been working independently and there were existing initiatives but no large scale engagement with the parliamentary committee for education. By endline there had been over 20 coordinated actions at national and district level which involved not only coordination by members within networks or coalitions but also coordination between coalitions. AA Malawi worked closely with the Civil Society Education Coalition (CSEC), the Teachers Union of Malawi, (TUM) and District Education Networks to hold the government accountable for progressive tax reforms. Although there had been previous involvement with the tax justice platform, it was deemed inappropriate to continue AA participation owing to serious concerns regarding ownership of its agenda, transparency and accountability.

Many activities were conducted in Malawi, especially during the Tax Power for Education Campaign which succeeded in involving different levels of Malawian society and working closely with the DENs for implementation at district level. Tax caravans were organised which, through a range of activities, enabled wider public understanding of tax justice and empowered RACs with the knowledge and capacity to demand services from duty bearers. The involvement of the local networks – DENs, RACs and Activistas – and their training on tax justice was identified as the main driver of change and to be due to the project's support and capacity-building. One outcome was cited at district level where Chitipa District allocated 5% of district council revenues to the District Education Office. At national level it was encouraging that there was a slight increase in the % of the national budget allocated to education for 2018 and it was felt that the actions had played a role in contributing to this. Section 2.2 cites some examples of where joint working of different coalitions or groups obtained support from influential leaders.

In Mozambique, ActionAid was already working at the outset of the project with existing large coalitions: the National Coalition for Education (MEPT) with 156 national and international NGO members working generally in education, the National Teachers Union (ONP) and the Coalition for Transparency and Tax Justice (CTTJ). Considerable work was already being done on education and on tax justice although the two were not always linked and the actions tended not to be coordinated. The Mozambican Debt Group (GMD), a coalition of 150 organisations, advocating among other things for sustainable management of public resources, has also been an important AA partner for tax justice. GMD's inputs are often sought during by the Ministry of Economy and Finance during discussions on budget allocations.

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 engaged with two parliamentary committees to present information and lobby for more resources. Report results from the project's baseline survey were presented by the National Coalition for Education at the 2nd Social Reflection Forum on Quality Education with a number of emerging themes discussed; other AA studies and reports were likewise shared with partners and provided evidence for their campaign work. During the project, MEPT developed a greater focus on tax justice; its linkages with the coalition for tax justice were strengthened through working on submissions to parliament concerning the development of a double-taxation agreement with South Africa. It was reported that a number of MEPT's advocacy actions at national and international level have related to fiscal reform and MEPT worked together with the ONP and CTTJ organising the high-level Round Table on Education Financing in Beira city. In addition to a strengthening at national level, it was also learnt that the project was instrumental in strengthening the capacity of MEPT focal points at provincial level.

At baseline, Tanzania cited two examples of coordinated actions: a study on tax losses commissioned by three different national-level religious councils<sup>12</sup> 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).

During the project, AA Tanzania strengthened its relationship with the Tanzania Education Network (TENMET), and the Tanzanian Teachers Union (TTU). Research done during the course of the project was shared with the Tax Justice Coalition members that took part: it has many members and not all are focussed on education. It

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12. Inter-Religious Council for Peace, Tanzania

was reported that recognition has grown that the network has more power than just one organisation to push an agenda and that more members have been joining the coalition, including both AA's local partners for this project. They brought to TENMET inputs and influence of CSOs and community members and TENMET is now working more with communities.

*“TENMET used to coordinate CSO members to the network at national, regional and even district levels, but NORAD project has made us come down to the community where our local members operate and this has made us learn to work with the community.”*

**TENMET Programme Officer, Tanzania**

*“More teachers have joined the Teachers Union in Kilwa from 600 (in 2016) to more than 1,000 members (in 2017) after realizing that the coalition is gaining more strength and support from CSOs in pushing teachers' agenda. As for now the project has brought TTU closer to CSOs”*

**TTU Secretary , Kilwa District, Tanzania**

After an AA meeting during the project, it was reported that coalition members formed their own social media group to help influence change. Overall, a net effect of the capacity-building and increased coordination is that the coalitions are now more aggressively holding the government accountable and pushing their advocacy agendas.

In Nepal, there was an increase not only in coordinated actions but also in the availability of relevant coalitions at national, district and local levels. From only 2 actions mentioned at baseline with limited coordination, and little work by education coalitions on tax, by endline coalition agencies were reported to have increased levels of activity, with a new orientation on tax and twenty two coordinated actions and advocacy events. These included over 30 workshops on tax reforms at national and district levels. The occurrence of a tax scandal involving the arrest of the Director General of the Inland Tax Revenue Department provided AA Nepal with the advocacy opportunity for advocating and discussing issues of tax more widely. The National Campaign for Education is now reported to be a strong coalition with its members including national and international NGOs; research activities have given it facts and figures for initiating policy dialogues and lobbying the government. It has mobilised media groups and networks and its advocacy has managed to reach national platforms and high level education commission members but not the highest level of the Prime Minister and top-level political leaders that would be necessary for effecting change.

The development of National Campaign for Education district-level chapters and their coordination with district Education Concern Groups that support community ECGs has created the linkage between national and community levels.

## **Output Indicator 2.2**

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

This indicator was likewise challenging to measure since there were no pre-existing systems for collecting this information and it is important to be able to trace some contribution of project partner supported advocacy. At baseline each country identified possible individuals and possible bodies to monitor and political and media spaces where they anticipated that such pledges might be made but there had been no reports of recent statements except in Tanzania.

Overall there were very few examples at endline where every aspect of this indicator was fully met with national political spaces where influential leaders pledged to review existing regulations/policies on tax and/or earmark new tax revenues for education. However, in all countries considerable increases in the levels of discourse on

tax and education financing were reported in public spaces during the project period; the extent to which project financial and other support contributed to these increased levels is not clear.

Many of the political spaces where influential leaders expressed their support were organised by the advocacy coalitions and networks in the form of national conferences, round-tables, engagement meetings with parliamentarians and press conferences, often for the presentation of Citizen Education Report findings.

Examples were cited of where senior government officials or politicians engaged with coalitions' advocacy activities, where they attended conferences producing recommendations or commitments for mobilising funds from tax revenues, where they committed to reviewing funding for education (but not linking this with increased domestic resourcing) or where they recognised issues with tax. The extent of project support to these events is not described although in Nepal the distinction was made between 10 national and political spaces established or supported by the project and 3 without AA Nepal involvement in creating the space.

The key examples of pledges or commitments made include:

### **Malawi**

- Director of Education and Planning from Ministry of Education Science and Technology, pledged government commitment to increase sustainable financing for education at GAWE Press Conference May 5th 2016,
- Secretary to Treasury in engagement meeting with CSEC and TUM, August 2017 mentioned government's intention to domestically finance the education budget and recognised issues affecting delivery of quality education.

### **Mozambique**

- Government proposing 5 tax reform related policies/legislations for debate in the current session of the National Assembly.
- Recognition of the importance and need for domestic resource mobilisation in Round Table on Education Financing attended by senior provincial and national officials; this was jointly organised by MEPT, ONP and CTTJ.

### **Tanzania**

- Parliamentary Social Committee pledged that the capitation grant formula, unchanged since 2002, would be reviewed. This was one of the ongoing campaign asks of TENMET, which AA Tanzania and partners belong to, and was featured during the Global Action Week for Education.

### **Nepal**

- Minister of Education and top Ministry officials attended National Education Conference where Nepal national Citizen's Education Report was shared. The Minister agreed with the findings and committed to lobbying for enhanced financing for the education sector.

In Nepal, it was observed that while political leaders campaigning against NCell tax exemption were not successful, the Supreme Court finding in favour of NCell, this case contributed to the opening up and discussion of other cases and discouraging such harmful practices. In Malawi, a general was observed in the engagements with influential government officials where they appreciated the issues raised and acknowledged the need to ensure that basic education is funded by domestic resources but would not make any concrete pledges. Both Malawi and Tanzania mentioned that the language used in discussing tax and tax justice does not always translate well and has not been clearly understood by MPs who, as a result, were not raising it for discussion.

Despite the advocacy of the numerous coalitions and networks, including ActionAid, creating more discourse and impressions of support, a few serious setbacks in the form of actions running counter to the advocacy efforts were reported:

- Malawi: CSEC engagement with Parliamentary Committee on Education failed to obtain commitments to taking forward issues and pledges. Likewise, the efforts of CSEC, TUM, AA Malawi and other stakeholders were not successful in getting strategies ensuring that fair taxes are used to finance quality basic education included in the Malawi Growth and Development Strategy III 2017-2022.

- Mozambique: concessions giving 30 years tax relief were given to two major companies (ANADARKO Petroleum Company and Sasol Oil Company) despite the five tax reforms being tabled for discussion in the current National Assembly.

In Malawi an important missed opportunity was also identified: the President of the Republic of Malawi was appointed Global Impact Champion for the UN Women He4She campaign but he was not involved in any way in the advocacy efforts for tax justice and education. Efforts had been made to meet with him but an audience was not granted.

## Output Indicator 2.3

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

At the outset of the project, the national plans and strategies of Malawi, Mozambique, Tanzania and Nepal already sought 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 was Tanzania where there was the clearest evidence of actions being taken to increase the funding for education.

With most national sectoral plans and strategies having durations of 5 years or more, it is perhaps not surprising that overall, there has been relatively little change occurring for this indicator during the short lifespan of the project and the even shorter interval between the baseline and endline surveys.

The Malawi National Education Sector Plan (2008-2017), and the Education Sector Implementation Plan II (2013/14 – 2017/18), acknowledged 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. During the project period CSEC, with AA Malawi, were involved in several planning processes lobbying for prioritisation of the education funding. It is assumed that this may have played some part in the education sector being given the largest sector in the national budget in July 2017. It was however noted that even where changes are achieved in policies and plans, there is still the challenge in Malawi of ensuring their implementation in practice.

In Mozambique no new plans policies or strategies were reported during the period since baseline with the education budget increasing slightly in 2017 to represent 17.7% of the national budget. While this reflects advocacy calls for increased mobilisation of resources for education and government support for this, it is recognised that it cannot be directly attributed to project activities. Furthermore, despite the increase in the education sector proportion of the budget, this is as much a reflection of the decrease in the overall national budget due to current donor sanctions. The key elements of the overall picture comprise Article 88 of the Constitution which 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 already highlighted the key actions needed for increasing access to education, including increased funding. One way in which Mozambique had already taken this forward was through its participation in the Education for All Fast Track Initiative.

In Nepal, at the outset of the project politicians and authorities had already 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 was very low with most of this 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: a girls' scholarship scheme provides a

very small amount of funding to all girls enrolled in community schools. During the project, the statements and commitments have not been translated into actions and there has in fact been a decrease in the education sector's share of the national budget; most of this is still used for teachers' salaries. A complicating factor has been the country's transition to a federal structure: the government's agenda for decentralisation is reported to have had a negative effect on education. With the role of providing funding for education now divided between central and district government, in future both levels will be targets for achieving increased resources.

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. As part of their EFA strategies, Tanzania has introduced a capitation grant of \$10 per pupil enrolled and, despite this never being provided, it was 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. In 2014, a new Education Policy introduced a policy shift with the government covering fees formerly paid by primary and lower secondary pupils; however in practice education is not free as the parents and communities are called on to support infrastructure and school feeding initiatives. During the project period, it was agreed that the amount of this capitation grant would be reviewed with a view to increasing it. This was already an ongoing advocacy objective of TENMET and the project then contributed supporting research input. The government also formally declared<sup>13</sup> that communities are responsible for taking the lead on school infrastructure projects and that government support would be dependent on this.



**Rajma and friends, Nepal.**

PHOTO: KISHOR K. SHARMA/ACTIONAID

13. Education Circular #6 of 2015 and #3 of 2016

## International level indicators

### 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.

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In working towards advocacy results at international level, two of the three main challenges are similar to those experienced at national level were mentioned: the complexity of tax policy and the language used which makes it harder to engage with stakeholders and also political sensitivities. The third is particular at international level: lack of global governance on tax and relatively little international cooperation.

Where measuring progress for the two indicators below is concerned, four challenges were recognized at the outset:

1. Establishing the contribution of this project to complex processes involving other actors and contributions
2. The potentially vast scope and thus the importance of focussing on specific people and/or events
3. 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
4. ActionAid monitoring or participation in international events is often undertaken by a mix of staff in different locations and these then need combining with any country-level contributions.

Subsequently, it was realised that ActionAid media tracking picks up articles where ActionAid is mentioned but global tracking items such as pledges (which may or may not be linked to programme work) is not feasible. A further unanticipated difficulty proved to be the staff upheavals associated with a major organisational restructuring that took place just as the endline survey was starting to be organised. This affected the retrieval and availability of monitoring data and the information outlined below has been gathered from the prime actor at the ActionAid International Secretariat (David Archer) with supplementary inputs on events from a new staff member, from the Campaigns Assistant and three external interview notes from the international consultant coordinating the end of project light touch self-evaluation. The end of project final narrative report uses information from the same sources to provide a more detailed description of project performance. The only validation of staff reports possible was through briefly checking some of the web-references for the campaigns, political spaces and articles mentioned.

#### Output Indicator 3.1

Number of regional and international political spaces where politicians in power or influential actors mention reviewing/ acting on existing regulations/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 had already helped to move the tax justice debate into the agenda of the Global Partnership for Education 2015 replenishment conference.

This project contributed to the ActionAid International Secretariat's ongoing workstream of activities to hold the governments of developing countries to their commitments to increase their domestic resource mobilisation to pay for quality public education. The Secretariat, notably in the person of David Archer, actively participated in raising the profile of education and the mobilisation of domestic resources for it through tax justice and keeping

it on the public agenda in a number of international spaces. External interviewees were impressed by the level of ActionAid engagement and noted the sense of momentum behind this topic and the traction that it is starting to get. One donor comment was that there tends to be compartmentalisation within large organisations and between different programmes of action but that ActionAid has been prominent in coalition moves to link the two.

The main ways used for ensuring high-level discussions in international political spaces have included:

- Board Membership of two key global alliances: providing continuous attention to keeping these issues on the agenda and the implementation of actions through attending Board Meetings and other related meetings both internal and external: the Global Campaign for Education and the Global Partnership for Education together with its Finance and Risk Committee. A particular contribution has been taking forward the work with GPE and ensuring that the 2018 GPE replenishment meetings was better prepared for developing credible country pledges.
- The provision of supporting materials, notably research evidence and guidelines, for taking advocacy initiatives forwards. Notably the Compact on Domestic Financing of Education was launched on November 2nd 2017 together with a Campaign pack for GCE for rolling this out. This is reported to have been used by education coalitions in a least 50 countries to frame more credible pledges on financing education, including on tax justice. The International Citizen's Education Report from this project was not available for the first couple of years but it is envisaged that it will continue to be used after project closure.
- Building relationships with other coalitions or organisations with a variety of outcomes: sharing experiences, gaining support or joint actions:
  - Coalition between GCE, the Africa Network Campaign on Education For All, Education International and Tax Justice Network Africa organised joint campaigning including training, civil society outreach, and high level lobbying on education financing around the occasion of the 37th SADC Heads of State Summit and SADC CSO meeting in August Tax Justice for Public Services June 19-23rd, 2017; this joint initiative of GCE and the Tax Justice campaign was introduced by AA who also provided practical support in the form of a toolkit and Youtube film (views increased recently from 17 to 75 views) and a Tax Tour of UK for African participants; there were also events in Tanzania and Malawi but the links of ActionAid with these are unclear.
  - Meetings with the Canadian International Education Policy Working Group for planning their campaigning and advocacy for the following year; this factored the Domestic Resource Mobilisation agenda into their plans.
  - Meetings with Global Affairs Canada to discuss and share ideas on the connections between education and domestic resource mobilisation and how to progress these with the GPE Board
  - Forging links between GCE and GATJ: this began at the above-mentioned UNGA side-event and was followed up with planning for joint sessions at the GPE replenishment conference.
- Raising the profile of education quality and domestic resource mobilisation in a variety of high profile events attended by some influential actors; some events had a direct focus on this topic and while others had a more general focus. They have included, but are not limited to, participation in:
  - Panel discussion at World Bank annual meeting where the new World Bank Head of Education reiterated the importance of key messages concerning domestic financing of education.
  - Launch of the new Centre for Education and International Development at UCL London with an intervention on the link between education and tax justice in the main plenary session attended by almost 1,000 people.
  - Side-event on Domestic Financing of Education with GCE and GATJ with audience of bilaterals and multi-laterals
  - Canadian Council for International Cooperation annual conference, giving a presentation on the role of tax justice and Human Rights Based Approaches; this enabled Canadian CSOs to discuss how they could systematically use their influence to link education financing and tax justice.
  - 37th SADC Heads of State Summit and SADC CSO meeting in August 2017 with four key sub-events:
    - i) Submission of 'letters of solidarity' to President Mutharika of Malawi, via Malawian High Commissions in other countries asking him lobby for the use of domestic financing for education
    - ii) A two-day regional workshop bringing together national education and tax coalitions, teachers unions and civil society actors in preparation for the SADC civil society forum
    - iii) An 'EducationNow thematic Café for participants to share their learning
    - iv) Round table meeting with the Malawian Minister of Foreign Affairs and the ambassador to Malawi in South Africa to present findings from civil society research

ActionAid International also used the opportunity of more broadly focussed general high profile campaigns to broaden the advocacy messages about increasing education financing from increased domestic resource mobilisation achieved through ending harmful tax incentives. For these global events, the link with and contributions of the project were less direct but they were nevertheless perceived to be important for linking the international level work with AA's wide network of country offices. Most notably, ActionAid International participated in advocacy campaign weeks of action for:

- Tax Justice for Women's Rights March 8-24th 2017; AA participated in this and the advocacy around the meeting of the UN Commission on the Status of Women. In paragraph 44 of the draft report of this meeting the following clause is in the list of items that the Commission urges governments to do:

*(kk) Take steps to significantly increase investment to close resource gaps, including through the mobilization of financial resources from all sources, including public, private, domestic and international resource mobilization and allocation, including by enhancing revenue administration through modernized, progressive tax systems, improved tax policy, more efficient tax collection and increased priority on gender equality and the empowerment of women in official development assistance to build on progress achieved, and ensure that official development assistance is used effectively to accelerate the achievement of women's economic empowerment in the changing world of work;<sup>14</sup>*

From the few interviews conducted, it is evident that there is now a much wider range of organisations discussing domestic financing of education and linking this with tax justice and there is recognition of the value to donors of having civil society playing a strong and nuanced role. However, it is also clear that there may be scope now for increasing the follow-up and dialogue by engaging with donors and state actors looking for practical ways forward.

## 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 national-level Tax Loss Studies, was published in 2017 with only limited time before the end of the project. As a result much of the media interest and public discussions relates to policy advocacy of the project and ActionAid's wider work and is not directly informed by research from the project. Many of the public discussions are already detailed for Output 3.1 above.

The media targets related to publications and references in certain levels of print media (whether appearing in print or on-line); in practice there was also a lot of on-line coverage and social media blogs and tweets for which there were no specific targets. These were not systematically tracked but an analysis<sup>15</sup> of ActionAid's social media activity and uptake by others provides some insights. ActionAid posted on 5 different Facebook pages and 7 different Twitter hashtags, disseminating content via images, text, info-graphics and short videos. The Facebook posts reached 659 people across 5 key posts during SADC but active engagement via sharing and commenting was much lower and generally in single figures for each post. Interestingly, there were slightly better levels of engagement with the ActionAid Malawi and Activista International Facebook pages where the content was more personal.

Twitter potentially reaches large audiences: the ActionAid main account has over 30,000 followers and GCE has over 35,000. Tweets and retweets as part of the advocacy activity around SADC featured through #EducationNow,

14. Economic and Social Council Official Supplement No. 7 Records, 2017 E/2017/27-E/CN.6/2017/21

15. SADC Heads of State Summit 2017 social media report, AA internal document

#fundthefuture, #taxjustice, #taxpaysfor, #education, #SDG4 and #sadcsummit, although the numbers of people engaging with them was not tracked. Global partners, including the Global Partnership for Education, the Global Alliance for Tax Justice and the Tax Justice Network Africa posted either a mention of the push for domestic financing during SADC, the 13th Southern Africa Civil Society Forum communiqué (developed during a financing education session hosted by ActionAid), an ActionAid policy brief on how money lost to tax incentives could be used to fill the education finance gap or research on the effects of privatisation on girls access to free quality education.

The target for Tier 1 interviews and articles would appear to have been met concerning coverage relating to ActionAid's work linking education, tax and (as appended to the project) privatisation, with articles or citations appearing in:

- The Financial Times
- Bretton Wood Bulletin
- The Guardian
- DEVEX forum
- Front Page Africa
- The Economist

Some of the above are recognised to relate to the wider work. A list of these with web references is provided in the Annexes. The project supported this programme of work but the articles themselves cannot all be said to have been generated as a result of research and policy advocacy from the project. Where lesser media coverage is concerned, there are fewer records and the much higher targets are unlikely to have been met.

For future such work, it is clear that on-line and social media targets should be considered and that robust and systematic monitoring processes, enabling staff in multiple locations to use them, are needed.



# Annex 1

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## Promoting Quality Education through Progressive Domestic Resource Mobilisation

### Terms of Reference: Endline Survey

#### 1. Background

Promoting Quality Education through Progressive Domestic Resource Mobilisation is a multi-country education and tax justice project that brings together 6 countries (Ethiopia, Malawi, Mozambique, Myanmar, Nepal and Tanzania) working towards a common goal which is to ensure that **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**. The project is funded by the Norwegian Agency for Development Cooperation (Norad); it began in July 2015 and ends in December 2017. By the end of the implementation period it aims to have achieved the following objectives:

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
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
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.

A baseline survey was conducted in 2016 to assess the starting points for the project indicators. Using the 'Promoting Rights in Schools' framework of rights and tools, the four countries conducting activities at community level participated in a baseline planning workshop and agreed a common participatory approach. Each country used the core questions and tools, making minor process adjustments to fit the local context. Each country analysed their own data and submitted a national baseline report with detailed results. The national reports were then used as the basis for a consolidated international report.

#### 2. The Project Endline

The aim of the endline survey is to assess the situation relating to the three project objectives (above) at community, national and international level and to identify whether there have been changes which the project has contributed to.

Specific objectives are to:

- Review any changes in local, district and national education budget allocations, spending, strategies and indicators and the factors that have contributed to these.
- Identify any changes at national level in tax-related policy, legislation, other actions and attitudes that may benefit the funding of the education sector and any influence that project advocacy may have had.
- Review the extent of national/district/community-level advocacy activities, the strength of stakeholder coordination and linkages and any contribution these may have made to improving the quality, provision and financing of public education at the local level.

- Assess the extent to which different community members are involved in ensuring the quality, provision and financing of education and their roles in school governance, using the project indicators and an identical participatory methodology at community level to produce findings directly comparable with those obtained at baseline.
- Provide and integrate both qualitative and quantitative data in the analysis of findings in order to:
  - Set the findings within the broader social, economic and sectoral contexts
  - Provide an understanding of why the changes sought have/have not happened
- Identify any unintended impacts, positive or negative of the project.
- Identify and document short personal perspectives of change, providing insights on a change that has occurred, exploring how it happened and how the project process is perceived to have contributed to it.

The end-line survey will provide a major part of the content for the final reports to the donor and inputs for the internal evaluation workshop.

### 3. Methodology

The end-line survey will involve research at four levels: community, district, national and international. This will include a mix of desk research, qualitative research at community, national and international levels and participatory quantitative data collection at community level.

While adopting a similar approach to the baseline, the endline survey will:

- Strengthen the qualitative component to provide more in-depth reflection and understanding of the findings, to encourage community reflection processes and to enable the report narrative to unpack key issues.
- For the qualitative research, in depth face-to-face interviews will be conducted targeted at policy makers, especially government officials who have an influence on policy change.
- Include national coalitions and district level education platforms and a selection of other stakeholders involved in education-focused advocacy in the qualitative component.
- Rectify some gaps or omissions of questions at baseline.

#### Training workshop (14th-18th August 2017)

With the basic methodology agreed, a workshop will be arranged when the first country is starting community-level fieldwork. The purpose will be to reinforce understanding of the data collection process and to develop and pilot the qualitative methodology for gathering personal perspectives of change and to trial and agree how these will be integrated into the analysis and narrative. This would be attended by c.2-3 people from each country (consultant, M&E person and a member of project staff who will be directly involved in the data collection) and include observation of fieldwork and discussion of the quantitative and qualitative components and their integration in the analysis.

#### Fieldwork

##### Community-level

In order for the community-level results to be comparable with those obtained at baseline an identical participatory approach to data collection will be used:

- the same sample of communities and schools
- the same tools for data collection: question matrix, questionnaires, interview guides etc. but with some additional open-ended (qualitative) questions on changes noticed
- the same data entry and analysis to produce matching data-tables
- some of the same community data collecting team

Additional open-ended questions will be added to the baseline tools to identify and explore changes that the project has contributed to. This may involve the organisation of additional focus group discussions if needed.

It is recognized that there will be some changes in respondents and data collectors but many will be the same. Training will be provided as for the baseline survey.

It is envisaged that the additional qualitative work exploring perspectives of change will take place during or shortly after the participatory data collection and enable participants to consider and reflect on the initial findings. It will probe key changes in more depth and identify other unintended changes, exploring the factors that have helped and hindered change.

#### National level

A mix of approaches will be required and this may involve a division of work between the consultant and the AA M&E staff member. It will involve:

- *Desk research:* for new / updated data on education financing, policies, commitments etc. This will also include primary monitoring data collected by the AA office and/or coalitions on the numbers of people engaging with events and activities supported by the project.
- *Qualitative research:* In-depth interviews (and possibly focus group discussions) with key informants to assess changes in attitude towards financing for education, fair tax and the contributions made by the project. Likewise, the activities and strength of national coalitions advocating on aspects of tax and education will be explored with key stakeholders. Respondents are likely to include government officials, civil society representatives and coalition/platform members.

It is anticipated that a common list of qualitative topics/questions will be agreed and used.

#### International level

Relevant members of the international team will provide information on their perceptions of the contributions of this project to the results achieved. It is envisaged that this will be through a mix of written submissions and interviews conducted by the MEL / evaluation consultants.

#### **Data entry, analysis and validation**

Countries will use the same methods used for the quantitative baseline data to produce directly comparable tables as well as charts comparing baseline and end-line findings. A format will be provided for recording and documenting summary qualitative findings.

The validation will take place in each country at local and national levels to confirm the analysis findings and elicit any further relevant information. This will be timed to ensure that validated results are available at the final evaluation workshop.

#### **Report writing / deliverables**

Detailed specifications and guidance will be developed by the consultants in consultation with the country teams, AA international project coordinator and AA international M&E advisor, for the data-tables, qualitative analysis and reports. The following deliverables are expected from the end-line survey process:

- Country endline reports: each country will write their own endline report using a common agreed template and include a selection (5) of relevant short case studies illustrating key perspectives of change that were gathered (positive and negative)
- Country endline data-tables: these and 1-2 pages of headline findings will be provided to the international M&E and evaluation consultants a minimum of two weeks prior to the final evaluation workshop.
- Consolidated endline report: comparing results at endline with those at baseline across the four countries and discussing key areas of change and lack of change will be written by the international M&E consultant following the evaluation workshop and in dialogue with the country M&E staff.
- Stories and perspectives of change: will be documented in the final overall evaluation report and key themes emerging will be integrated into the end-line report.

It is vital that the deliverables respect the agreed timetable (see separate Excel document) and that process deadlines do not slip as this will jeopardise end-of-project reporting to the donor.

The specifications of the different reports, their audiences, intended uses and interlinkages will be established prior to the survey and the final evaluation to ensure that appropriate processes are used.

### **Final evaluation workshop (4th-8th December 2017)**

This will take place after the end-line survey and before the end of the project and will be attended by country teams that should include field level AA and partner staff familiar with the project communities.

The end-line survey draft reports, data-tables and stories will be essential inputs for review and discussion at the evaluation workshop. This will provide a further opportunity for country teams to reflect and discuss their findings and for trends and dynamics to be compared across the four countries. Following this the draft end-line survey reports will be completed.

## **4. Roles and Responsibilities**

The section below outlines key roles and responsibilities to be assigned to the two main parties in the baseline research process, i.e. ActionAid (insert country name) and the consultant.

### **ActionAid**

- Assign a technical support team to manage and support the process e.g. facilitating and providing required documents, facilitating field work for data collection, provision of logistical support etc.
- Facilitate the consultant's participation at the multi-country training and evaluation workshops to be organised by ActionAid International.
- Monitor and ensure that the process is followed as per agreed methodologies and approach.
- Arrange and facilitate stakeholder validation meetings at various levels
- Review the quality of the reports and provide timely feedback to the consultant
- Release payments after checking the quality of the deliverables meet the standard and expectations
- Sign off the final research report with relevant annexes for print and wider circulation.

### **Consultant:**

- Agree the TOR with ActionAid, including the scope, deliverables, time frame and procedures of the research.
- Submit inception report showing an understanding of the Terms of Reference, and outlining the technical and financial proposal for this piece of work.
- Undertake a desk review including analysis of changes in policies and strategies relating to access, quality and financing of education compared to the baseline.
- Attend the multi-country training workshop from 4th-8th August 2017.
- Agree any necessary changes to the research protocol and tools for qualitative and quantitative data collection and analysis with AA technical team.
- Train and orient relevant ActionAid, partner staff and community facilitators to use the participatory tools.
- Lead on and provide technical input to and quality assurance during primary data collection in collaboration with ActionAid and other key education stakeholders.
- Agree any changes to the reporting template for the school and national level reports with ActionAid staff and partners.
- Produce detailed data tables and the first draft research report, following guidance provided by the international consultant, and submit to ActionAid.
- Present findings to a panel and also at stakeholders' validation workshops at local, district and national levels.
- Attend the multi-country evaluation workshop to be organised by ActionAid International in December 2017 and present findings.
- Produce the final report accommodating the inputs and feedback provided at the endline workshop and by the international consultant.

# Annex 2

## List of target schools

No in table	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 Ocossa	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 Shool	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

# Annex 3

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## Media mentions relating to Norad & tax 2017<sup>16</sup>

1. David Archer comments on comment on privatization and public financing in Financial Times article: <https://www.ft.com/content/291b7fca-2487-11e7-a34a-538b4cb30025>
2. David Archer on WB report making case for focus on domestic financing in Bretton Wood Bulletin. David noted that the report outline fails to address the need for increased domestic and international financing”, such as recommended in the September 2016 International Commission on Financing Global Education Opportunity report. He also noted that it seems that “teachers and teacher unions seem likely to be presented as an obstacle to reform rather than as a part of the solution. <http://www.brettonwoodsproject.org/2017/04/concerns-world-banks-wdr-education/>
3. DEVEX article on privatisation with David Archer quote: <https://www.devex.com/news/early-results-did-private-outsourcing-improve-liberia-s-schools-90943>
4. David Archer quote on tax justice and budget in Liberia in Front Page Africa <http://frontpageafricaonline.com/index.php/op-ed/1863-prying-under-foreign-aid-based-economy-liberia-s-national-budget-at-glance>
5. David Archer comments on privatisation in bretton woods bulletin: <http://www.brettonwoodsproject.org/2017/09/world-banks-cascade-education-liberias-public-private-partnership/>
6. Article on privatisation and Nigeria an event and report that drew on AA's wider research: <http://www.thisdaylive.com/index.php/2017/10/19/actionaid-unveils-research-report-on-bridge-intl-academies/>
7. Blog on financing gender responsive public education for UNGEI <http://blog.ungei.org/rights-based-approach/>
8. Blog in response to the Global Education Monitoring Report <http://www.right-to-education.org/blog/initial-reflections-accountability-education-meeting-our-commitments>
9. Blog responding to the World Bank WDR 2018 <http://www.actionaid.org/2017/09/reflections-world-development-report-learning-realise-educations-promise>
10. Blog on financing SDG4 for ASPBAE Ed-lines [http://www.aspbae.org/userfiles/sept17/Ed-lines-September\\_2017.pdf](http://www.aspbae.org/userfiles/sept17/Ed-lines-September_2017.pdf)
11. David Archer comments on the London parliament's International Development Committee on DFID pledge to the upcoming 2018 pledge <https://www.devex.com/news/spend-more-on-education-but-be-careful-what-you-choose-report-tells-dfid-91591>
12. David Archer called for the Global Business Coalition Education to act a champions by committing to transparent tax reporting <https://www.devex.com/news/inside-the-battle-for-replenishment-at-the-global-partnership-for-education-91688>
13. David Archer criticized International Financial Corporation private education model .IFC, the World Bank's private sector arm) and the UK's Department for International Development (DfID), have invested in the commercial and much criticized chain of low-cost schools, Bridge International Academies. World Bank and UK government were hiding behind IFC so no accountability held against them. <http://www.brettonwoodsproject.org/2016/06/un-committee-questions-ifc-investment-model-for-education-criticises-donors-including-dfid/>
14. <http://www.brettonwoodsproject.org/2017/10/world-banks-approach-education-financing/> where David Archer weighed in on the World Bank report and its polices and approach to financing, equity, learning, teachers and the role of the private sector.

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16. Source: Campaigns Assistant, NORAD Tax & Education Project, AAI Global Secretariat



A young boy with short dark hair, wearing a blue school uniform, is the central focus. He is holding a large red sign with white text. The background shows a schoolyard with other children and simple wooden buildings under a clear blue sky.

**Make Tax Fair.  
Everywhere.**

**Campaigning to stop tax dodging in Malawi**

PHOTO: 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

**act:onaid**

**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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April 2018