



THE REPUBLIC OF UGANDA

MINISTRY OF EDUCATION AND SPORTS

**FINANCIAL TRACKING REPORT FOR THE PERIOD
JAN 2022-JUNE 2023**

FINAL

MAY 2024

Education Response Plan Secretariat

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The success of Financial Tracking of the Education Response Plan II in Uganda would not have been possible without the invaluable support and collaboration of numerous stakeholders. The Ministry of Education and Sports extends its deepest gratitude to all Partners who have contributed to this vital initiative of Financial Tracking of ERP II.

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In conclusion, the success of the Financial Tracking of Education Response Plan II in Uganda is a testament to the collective effort and unwavering commitment of all involved. We look forward to continued collaboration and progress as we strive to provide quality access, Improving Learning Outcomes, education for every child and youth in Refugee and host communities in Uganda.

Table of Contents

| | |
|--|----|
| List of Figures | 3 |
| Glossary of Key Terms | 4 |
| Findings | 5 |
| Conclusion | 5 |
| 1. Introduction | 7 |
| 1.1 The ERP II | 7 |
| 1.2 ERP II Financing | 8 |
| 1.3 Objectives and Scope of this Exercise | 8 |
| 2. Methodology | 9 |
| 2.1 Data sources and collection | 11 |
| 2.1.1 Partners' Data Sources..... | 11 |
| 2.1.2 Government of Uganda data sources and collection | 11 |
| 2.1.3 Development partners (bilateral and multilateral) funding | 13 |
| 2.2 Data analysis Presentation | 14 |
| 2.3 Key Assumptions and Limitations | 14 |
| 3. Findings | 16 |
| 3.1 ERP II Expenditure for the period Jan 2022 – June 2023..... | 16 |
| 3.2 Major source of funding between July 2021 and June 2023 | 16 |
| 3.3 Government of Uganda Funding | 17 |
| 3.3.1 GoU Expenditure Between Jan 2022 and June 2023 | 18 |
| 3.3.2 GoU Expenditure at Subnational (Local Governments) Level | 18 |
| 3.3.4 GoU Expenditure by Type..... | 20 |
| 3.3.5 GoU Expenditure by Level of Education | 21 |
| 3.3.6 GoU Expenditure by ERP II Activity..... | 21 |
| 3.4 Partners' Reported Spending between July 2021 and June 2023 | 23 |
| 3.4.1 Partners' project aims and status. | 24 |
| 3.4.2 Partners Reported Expenditure by Districts | 25 |
| 3.4.3 Partners Reported Expenditure per Outcome Area | 26 |
| 3.4.4 Partners Reported Expenditure per Education level..... | 27 |
| 3.4.5 Reported Expenditure per Activity. | 27 |
| 3.4.6 Specific Activities vs Relevant Activities Reported Expenditure..... | 28 |
| 3.4.7 Expenditure Against Costing Model Categories..... | 29 |
| 4. Funding Outlook | 30 |
| 5. Conclusion | 31 |

List of Figures.

Figure 1: Illustration of the ERP II Financial Tracking Assessment Process

Figure 2: Cumulative Spending on ERP II by Financial Yr. (USD)

Figure 3: GoU spreading on ERP II by Financial Yr. (USD)

Figure 4: GoU Spending on ERP II by District (USD)

Figure 5: GoU's Spending by Type (in USD)

Figure 6: GOU Spending by Level of Education

Figure 7: GOU Spending by Activity

Figure 8: DRDIP Expenditure by Districts

Figure 9: DRDIP Expenditure by Districts

Figure 10: Partner Reported Spending July 2021-2023

Figure 11: GOU Spending by aims and status.

Figure 12: Partners Reported Spending on ERP II Activities by District (USD)

Figure 13: Partner Reported Spending by Outcome Area

Figure 14: Partner Reported Spending by Level of Education

Figure 15: Partner Reported Spending by ERP II Activities

Figure 16: Reported Spending on ERP II Specific and Relevant Spending (USD)

Figure 17: Partner and GoU Deficit

Figure 18: Funding Commitments among Partners and GoU

Tables:

Table 1: Participating Organizations

Table 2: Major Funding Sources

Table 3: Allocation of ERP II funds verse number of schools in the district.

Table 4. ERP II spending by Activity: GoU & Partners Against Costing Model

Table 5. ERP II spending per Education Levels: GoU & Partners Against Costing Model

Table 6. ERP II spending per outcome: GoU & Partners against Costing Model

List of Acronyms and Abbreviations

| | |
|--------|--|
| AEP | Accelerated Education Programmes |
| DRDIP | Development Response to Displacement Impacts Project |
| ECD | Early Childhood Development |
| EDP | Education Development Partners |
| EiE | Education in Emergencies |
| ERP | Education Response Plan |
| FY | Financial Year |
| IP | Implementing Partner |
| GoU | Government of Uganda |
| MOES | Ministry of Education and Sports |
| MoFPED | Ministry of Finance, Planning and Economic Development |
| NGO | Non-Governmental Organization |
| ToRs | Terms of Reference |
| UGIFT | Uganda Intergovernmental Fiscal Transfer Programmes |
| UNHCR | United Nations High Commissioner for Refugees |
| USEEP | Uganda Secondary Education Expansion Project |

Glossary of Key Terms

ERP specific spending: spending which goes towards an activity named and costed in the ERP. For this spending, the report provides much more detail about its breakdown.

ERP relevant spending: spending which goes towards an activity similar to those in the ERP but not included in the costing. Many activities may be relevant for improving access and quality of learning for 3-24-year-olds, but were not included in the ERP's costed activities. The key items included in the ERP-relevant spending category are around early childhood development (ECD), where the ERP costed a smaller portion of activities for ECD than it did for primary and secondary levels. For example, the ERP includes classroom construction, learning materials, and teacher salaries for primary and secondary levels, but not for ECD.

Financial Year: This refers to a period of spending. In this report, it particularly refers to the Government of Uganda's spending period which runs from July of a given year to June of the subsequent year.

Budget: The word is used to refer to the planned expenditure over a given period.

Releases: It is used to refer to the funds transferred to the spending entities of the Government of Uganda (also known as Votes) to undertake their service delivery mandates.

Executive Summary

The ERP II Financial Tracking activity focused on tracking of financial resources as well as updating progress on financial expenditure and gaps by all Partners and Government of Uganda (GoU) for the Period January 2022 to June 2023. The results of this financial tracking are envisaged to inform and guide resource mobilization efforts for the ERP II and ensure that children, adolescents and young people from the refugee and host communities have access to quality learning opportunities and training.

Findings

ERP II was designed to harness efforts and coordination towards the provision of quality education for all, as stated in the Education and Sports Strategic Plan (ESSP) FY2020/21-2024/25. The goal of NDP III Programme Implementation Action Plan (PIAP) (the third National Development Plan 2020/21-2024/25) is to increase average household incomes and improve Ugandans' quality of life. ERP II directly contributes to four of the six objectives of the Human Capital Development Programme.

ERP II was implemented in 37 sub-counties in the 12 refuge-hosting districts; and Kampala. In undertaking this financial tracking consultancy assignment, Grant Thornton engaged 119 Partners from the EiE list who were supposed to implement education services to the Refugees and Host Community in Uganda. It should be noted that some Partners work in a consortium arrangement and others as independent bodies when implementing activities in the refuge communities.

The total reported spending for the period Jan 2022- June 2022 and FY2022/23 was \$ 107,133,840 million, which is 24% compared to the overall ERP II Cost of \$ 450M. Partners held and implemented projects worth \$ 52,738,138 million for both fiscal years Jan 2022-June 2022 and FY 2022/23). The government of Uganda contributed to Education implementation in refuge hosting communities under UGIFT, DRIP, USEEP, Capitation and other sources bringing direct funding to schools through Local Government totaling to \$ 54,395,705 million. However, the USEEP project/programs for FY22-23 towards ERP II has not yet been implemented for the selected period.

Conclusion

ERP II was developed and aligned towards ESSP 2020/21-2023/25 Strategies and The Third National Development Plan. Therefore, ERP II was developed to harness effort and coordination towards the provision of quality education and sports for all, as stated in the Education and Sports strategic Plan (ESSP).

The cost estimation of ERP II for the period Jan 2022 to June 2023 was \$179M. However, reported spending by Partners and GoU amounts to only \$107M, (\$54M and \$52M respectively). This reported spending by Partners and GoU is still below the ERP II cost target by \$ 72M.

The largest reported spending under Partners and GoU was focused on Outcome 2: Improving the delivery of quality education and training spending at \$68M, Followed by Outcome 1:

Improving access to and retention in inclusive learning and training opportunities spending at \$28M and finally Outcome 3: Strengthening systems for effective delivery of projects spending at \$5M. The reported spending on the ERP-specific activities is in line with the estimated ERP II Cost but is still below the required target.

The overall funding estimate cost of ERP II for the 3.5 years is \$450M. Of this, \$179M was projected for the first one and half years, spanning from Year 0 (January 2022 – June 2022) and Year 1 (FY 2022/23), while \$271M was projected for the last two years of implementation, spanning Year 2 (FY 2023/24) and Year 3 (FY 2024/25).

Outlook commitments for July-to July 2025 amounted to \$ 73 M and the estimated ERP II Cost is at \$271M. Therefore, there is a gap of \$198M to meet the estimated ERP II Cost. It's observed that allocation and the reported spending against the outcome areas of planned activities is inconsistent with the costing projections of the ERP.

Recommendations

Government of Uganda

- GoU should consider adding a refugee population criterion to the allocation formula for conditional grants to local government for education. Currently, the allocations are not consistent with child refugee population in the respective districts.
- GoU should consider increasing funding and providing opportunities for refugees in higher education to enhance and rebuild their livelihoods and their contribution to both their families and the host communities. Providing higher education to refugees would also include supporting their academic and professional interests.

Partners and Agencies

- Partners should embark on fundraising for more funds to meet the estimated ERP II Cost.
- It is also recommended that the Education Response Plan Financial Tracking be conducted annually. This will facilitate the monitoring of progress and the evaluation of fundraising methodologies, ensuring they are refined and improved to meet the projected targets effectively.
- Partners should consider collaborating more as a consortium for better utilization of project funds.
- Partners are advised to adopt a standardized currency that aligns with the Education Response Plan's (ERP) costing requirements. This alignment will facilitate more straightforward analysis, validation, and reporting.
- Partners should develop a standardized reporting format; thus a spending template for partners' projects. This format should encompass the categories costed in the ERP II, thereby enhancing the coherence and clarity of partners' reports. Such standardization will simplify the data collection process and improve the accuracy of financial tracking.

1. Introduction

1.1 The ERP II

The Second Education Response Plan (ERP) for Refugees and Host Community in Uganda (ERP II) provides a comprehensive plan aimed at mobilizing resources and coordinating efforts that cater for the education of refugees and host communities in Uganda. ERP II is the successor of ERP I, which aimed at creating access to quality education for 567,500 refugee children in the host communities per year, over a period of 3.5 years (2018 to 2021) at a cost of US\$ 389 million. The first plan (ERP I) saw Partners mobilize funds up to 32 per cent of the total cost in the first two years of implementation, contributing to the achievement of common goals and objectives in the refugee response.

ERP II is designed to reach an average of 674,895 beneficiaries per year over the period of 3.5 years from January 2022 (FY2022/23) to June 2025 (FY2024/25) at a cost of \$450 million.

The overall objective of the Plan is to ensure that children, adolescents and young people from the refugee and host communities have access to inclusive learning opportunities of sustained quality. -The plan has three main outcome areas, which include:

Outcome1: Improved access to and retention in inclusive learning and training opportunities

The Plan targets to attract 125,723 out-of-school children to newly enroll in school. The planned activities under this outcome aim to provide safe, equitable inclusive education and skills development services to increase learners' access to and retention in school. The projected increase in refugee and host community enrolment needs to be accommodated in the education system while ensuring that learning is not compromised for the host community. The Plan will focus on the following outputs: (i) improved provision of safe, inclusive infrastructure to ensure availability, safety, and inclusivity with emphasis for children with disabilities; (ii) various barriers to formal and non-formal education addressed; (iii) safety and learning environment improved; and (iv) skills and livelihoods opportunities provided for in- and out-of-school adolescents and young people.

Outcome 2: Improved delivery of quality education and training

The Plan will also ensure that learning is not compromised and that learners reach their full potential. To achieve this outcome, the Plan sets out activities aimed at improving the quality of teaching and learning: (i) recruit, deploy and hire teachers aligned with national teacher competencies; (ii) support continuous blended training and teacher well-being; (iii) provide relevant curriculum, teaching and learning materials; (iv) measure learners and teachers' competencies and skills in a timely manner; (v) strengthen child participation and resilience; and (vi) enhance opportunities for supporting pupils' learning in school.

Outcome 3: Strengthened systems for effective and resilient service delivery.

To ensure sustainable provision of quality, inclusive education to refugee and host community children, Plans have been set out to strengthen systems and ensure effective and resilient service delivery at both local and central Government levels. This will be achieved by: (i) ensuring community-level engagement; (ii) improving coordination mechanisms, including multi-sectoral mechanisms, and the management of education services; (iii) strengthening evidence-driven education Planning and decision-making; and (iv) adopting a risk-informed programming and contingency measures approach; and (v) conducting policy & regulations advocacy.

Implementation of the ERP II is the responsibility of the Ministry of Education and Sports (MoES), in collaboration with MDAs, the comprehensive Refuge Framework, Host District Local Governments, the Department of Refugees (DoR)/Office of the Prime Minister (OPM), the Education Development Partners Group, United Nations Organizations and other partners including Non-Governmental Organizations (NGOs), Civil Society Organizations (CSOs), Faith Based Organizations (FBOs) and Community-Based Organizations (CBOs).

1.2 ERP II Financing

The following funding mechanisms are being used to mobilize resources for the national ERP and has been adopted for fundraising resource mobilization for ERP II.

- i. Government funding for education interventions in refugee-hosting districts
- ii. Direct funding by donors to United Nations agencies and non-government organizations. It is recognized that due to existing project agreements, individual donor restrictions and the humanitarian nature of interventions in the refugee response, some donors continue to allocate funds directly through United Nations agencies and NGO Education partners.
- iii. Bilateral and multilateral funding of the refugee education response by donors through the Government of Uganda.

1.3 Objectives and Scope of this Exercise

The objective of this assignment is to support the tracking of resources spent by all partners and Government of Uganda (GoU) for the implementation of the ERP II in Uganda from January 2022 to June 2023. The results of the financial tracking are envisaged to inform and guide resource mobilization efforts for ERP II.

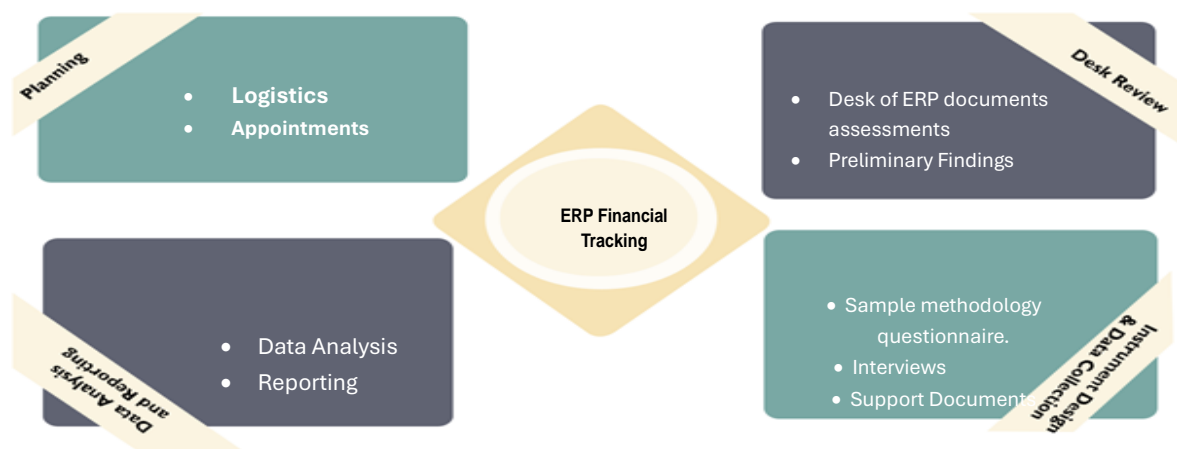
This financial tracking builds on a similar exercise conducted in 2019, 2020 and 2022, however its methodology is improved based on lessons learned. This work involved undertaking the following activities:

- (i) Review the current ERP II financing to determine what funds have been secured to date against the fundraising needs of the ERP II. This included interaction with partners, the EiE working groups, EDPs, other donors, and government ministries.
- (ii) Consultations with partners on sources and methodologies for tracking funding for the ERP II to understand the pros, cons, and feasibility of each.
- (iii) Developing criteria for an improved funds-tracking mechanism, e.g. a breakdown by donor, recipient district and sub-county, settlement, school year, level and type of education funded (primary, secondary etc. and formal/non-formal), multi-year funding, date of delivery, specific purpose, beneficiary group (e.g. gender, learners with special needs, children with vulnerabilities).
- (iv) Developed tools (e.g., Excel spreadsheet, database, or another suitable Financial Tracking data collection Tool) for implementing this framework.
- (v) Undertaking tracking of spending by partners and resources secured from donors.
- (vi) Validation of tracking data entered by the partners. This is intended to weed out duplications and entry errors.
- (vii) Undertake tracking of funding from Government of Uganda sources. This is envisaged to entail consultations with the Ministry of Finance, Planning and Economic Development along with the Office of the Prime Minister and the Refugee Hosting Districts. This will include among other projects such as UGIFT, DRDIP, and Uganda COVID 19 Emergency Education Response and USEEP.
- (viii) Compile a financial tracking database to be used for future benchmarking.

2. Methodology

Our approach to this assignment was consultative and participatory involving all ERP stakeholders in Uganda. Through this process, we assessed the budgeting of ERP II activities, Funds allocation and actual spending of funds to the budgeted ERP II activities by the partners and Government of Uganda.

Figure 1: Illustration of the ERP II Financial Tracking Assessment Process



At the inception phase of the assignment:

- I. Timely planning of ERP II Financial Tracking prior to the commencement of the assignment data collection:
- II. scheduled meetings with key stakeholders to discuss the scope and objectives of the ERP II Financial tracking.
- III. Secured introductory letters from Ministry of Education and Sports (MoES), department of refugees and appointments with the respective Partners.

We employed the following methods in undertaking the work:

- Desk review of ERP II documents received from the partners and the government of Uganda.
- Key informant interviews with selected senior officials in GOU covering the Ministry of Finance, Planning and Economic Development, the Office of the Prime Minister, the Ministry of Education and Sport, and selected Refugee Hosting Districts. This included project implementing units/offices for development partners-funded projects such as UGIFT, DRDIP, and Uganda COVID-19 Emergency Education Response and USEEP.
- Online survey - where partners filled out a questionnaire capturing required ERP II financial tracking data.

2.1 Data sources and collection.

2.1.1 Partners' Data Sources.

The data from partners was collected through an online questionnaire. The questionnaire was set up using Microsoft online forms. The partners were sent a link to the questionnaire "[Financial Tracking Data Collection Tool \(Page 1 of 12\) \(office.com\)](#)", with instructions and asked to complete the questionnaire for each source of funding which they have implemented from July 2021 to June 2023. This questionnaire was developed and programmed using an online tool. Therefore, data was sourced from two main sources: The government of Uganda, and partners (bilateral and multilateral funding).

Table 1: Participating Organizations

| Organisation | Organisation | Organisation |
|--|---|---|
| Alliance for Sustainability of Humanitarian Actions (ASHA) | MONDO | Hope link Action Foundation Uganda (HAF Uganda) |
| Street Child | Norwegian Refugee Council | Humanity & Inclusion (HI) |
| African Women and Youth Action for Development | Opportunity International, Finca Consortium | International Rescue Committee (IRC) |
| African Women Rising | Plan International Uganda | Jesuit Refugee Service |
| Association for Aid and Relief, Japan | Right To Play | Kulika Uganda |
| AVSI FOUNDATION | Rural Action Community-Based Organization | War child Holland |
| Cheshire Services Uganda (CSU) | Save the Children International. | UNHCR |
| CIYOTA | Simbi Foundation | Windle International Uganda |
| Cohere | VSO International | UNICEF |
| Cohere | VVOB Education for Development | Food for the Hungry Association Uganda |
| Finn Church Aid | War Child Alliance | War Child Canada Uganda |
| World University Service of Canada (WUSC) - Uganda | World Vision Uganda | |

To ensure we received the maximum responses from partners, our data team conducted follow-up reminder calls and sent weekly reminder emails to partners who had not yet responded after the launch of the online survey. A total of 35 partners participated in the tracking, as listed in Table 1 above.

2.1.2 Government of Uganda data sources and collection

The main sources of ERP II funding from government includes school level capitation grants, and local government (district) level grants. We reviewed the national budget related literature to track the planned and actual financial outlay from government of Uganda at national and subnational level/districts. We visited the Budget Policy and Evaluation Department in the Ministry of Finance, Planning and Economic Development (MoFPED) which is the custodian for all government budget data. We analyzed the data for local government budget by local authority and type of education sector grant is available from <http://budget.go.ug/>. This was

followed by actual interviews with relevant senior officers at MoFPED intended to provide data available in relation to this ERP II financial tracking. We gathered budgeted amount and actual expenditure data.

The above government data was complemented with data and information obtained from ERP secretariat, the Office of the Prime Minister, the Ministry of Education and Sport, selected Refugee Hosting Districts inclusive of Adjumani, Kamwenge, Yumbe, Isingiro, Koboko, Kyegegwa, Lamwo, Kiryandongo, Kikuube, Madi-Okollo, Terego and Obongi.

Capitation school grant data

We obtained raw data on budgets and expenditure for school capitation grants (for all schools in refugee hosting districts) that have been supported in relation to the ERP II for FY 2021/22 and FY 2022/23. The data is organized by district, sub-county, school type (primary, secondary, and tertiary). Capitation data was extracted using the framework below:

1. Capitation school grant budget and transfer data to public schools in refugee hosting Districts for FY 2021/22 and FY 2022/23 (list of schools will be provided separately).

| Types of school | | |
|-----------------------|-------------------------|-----------------------|
| Public Primary School | Public Secondary School | Tertiary Institutions |

2. Capitation school grant budget and transfers data to refugee hosting Districts and Sub-counties for FY 2021/22 and FY 2022/23.
3. Capitation grant transfer to carry out ERP II specific activities namely:
 - Wage Recurrent Conditional Grant
 - Non -Wage Recurrent Conditional Grant
 - Development Conditional Grant
4. Capitation grants transfers/funding to ERP II relevant activities (Refer annex 5 for the ERP II relevant activities)

District local governments' education grant data

We obtained raw data on the education grant's budget and transfers to local governments in refugee hosting districts for FY2021/22 and FY 2022/23. Data required included:

- a) Education grant spending by District local governments

Education grant budget and spending to refugee hosting district local governments in FY2021/22 and FY 2022/23. This plan was to be implemented in the 34 sub counties of the 12 districts and Kampala. Whereas the estimated ERP II cost was based on the population numbers in the community refugee settlements.

b) Education grant transfers to the ERP II Activities

District local government grant transfers categorized into the following ERP II Programmes, if any:

- ECD (or pre-primary education)
- Primary – formal education
- Secondary – formal education
- Accelerated education - opportunities for children who are unable to enroll in the formal school system.
- Skills development (TVET)
- System strengthening

c) District local governments education grant transfers to carry out the following ERP II activities.

- Infrastructure – construction, rehabilitation, and maintenance of school buildings.
- Materials – supply of teachers’ guides, curricula, textbooks, materials for games and sports.
- Teacher Salary – salaries for teachers, head teachers, teaching assistants and instructors in primary, secondary, AEP and vocational centers.
- Teacher Training – training to teachers on children with disabilities, pedagogy (large classes, local materials), socio-emotional support, gender-based violence, continuous professional development; training and accreditation for refugee teachers.
- Training to the Children – scholarships, training for children in sanitation and hygiene, children’s clubs, delivery of bridging Programmes for refugees in formal schooling.
- Strengthening School/ Parents/ Community structures - establishment of Home-Grown School Feeding, community sensitization and support to PTAs/SMCs.
- System Strengthening (District) – school inspection and supervision, increasing capacity of district officers.
- Piloting/ Innovations/ Material Development – pilots (double shift, AEP, use of ICT) review/update AEP guides and materials, develop bridging programme.

Note: these can/are be categorized into the four broad areas

- Wage Recurrent Conditional Grant
- Non -Wage Recurrent Conditional Grant
- Development Conditional Grant

d) District local governments education spending towards ERP II relevant activities if any

Activities relevant for improving access and quality of learning for 3–5-year-olds were not included in the District Local government spending. However, DLG focuses on Primary Education (6-12years) and Secondary Education (13-18 years).

2.1.3 Development partners (bilateral and multilateral) funding

Like EiE partners, data from the development partners was collected through online tool sent to them through an email requesting them complete for any Education project that they were implementing or funded during FY 2021/22 and FY 2022/23.

For specific development partners' funded Education projects such as UGIFT, DRDIP, and USEEP, we obtained budgets and transfers from the respective project implementing unit/office.

2.2 Data analysis Presentation

The data was systematically analyzed using the MS excel and infographics generated through MS Power BI and financial Tracker data Collection tool to determine the tracking of financial resources spent by all partners and Government of Uganda (GoU) for the implementation of the ERP II in Uganda from January 2022 – June 2023. Each stage of the Financial Year cycle was assessed, and the results were informed by budgets and guided by financial data presented by Partners.

2.3 Key Assumptions and Limitations

Assumptions applied during ERP II Financial tracking assessment include:

- Government projects capitation, USEEP, and UGIT funds are channeled through District and Local Government.
- All Funds for the projects were directly applied to ERP II Outcomes
- We assumed all funding was based on the population within the hosting district/Communities and not the number of schools.
- ERP II includes many activities which together would contribute to improving learning outcomes for refugee and host community children. Only spending on activities that were included in the estimated ERP II cost are counted as contributing towards the anticipated costs of the ERP II. That is spending on relevant activities and spending on specific activities (Definitions in the glossary of key terms)
- Spending data was collected for the period from July 2021 to June 2023. For government data, this meant including half of the budget for the fiscal year 2021/2022, and the year 2022/2023. For partners' spending, all projects from this period were included, and spending was pro-rated to include only the portion relevant to the period of those 1.5 years. The years of the ERP II are Year 0 = January-June 2022 (only 6 months); Year 1 = July 2022-June 2023. The second year for ERP II, year 2, will be July 2023-June 2024, and the final year of ERP II, year 3, will be July 2024-June 2025.
- Spending has been categorized according to the groups costed in ERP II. These are: by outcome area, by programme, and by activity type.

For partner spending, the respondents were asked to estimate the allocation of their spending to these categories. For government spending, the following assumptions were used:

- For school capitation grants, the programme (primary, secondary, vocational/skills) is clear from the school type.
- For district-level grants:
 - Recurrent wage grants are Outcome 2 quality, salaries.
 - Development grants are Outcome 1 access, infrastructure.
- All non-wage recurrent grants are counted towards Outcome 3 system strengthening.
 - Inspection is counted as district system-strengthening, and all other non-wage recurrent grants are counted as support to schools.

During the assignment, the key limitations included:

- Partners reported using multiple currencies; to be consistent with the ERP costing, all spending was converted into US dollars using official Bank of Uganda rates for the given period.
- Dealing with duplication, cut-out double counting, and financial information from consortium leads and donors was maintained.
- A few Partners were non-responsive to the standardized online Questionnaires circulated.
- The financial data requested was inaccurate, incomplete, due to discrepancies in the values as reported in different ERP II programs and required a lot of time for validation.
- Partners' spending follows different fiscal years compared to the Education Response Plan (ERP) funding requirements, complicating the reporting process for partners, and making data validation more challenging.
- Partners' spending is based on a number of assumptions and estimates made by partners which depend on their recall, their datasets, their understanding of the questionnaire and the time they were able to give to the exercise.
- Data on certain government projects was difficult to obtain, and some projects have shown no activities during our years of tracking. Consequently, information on the USEEP project was not obtained since the project has not commenced and is not included in the report.

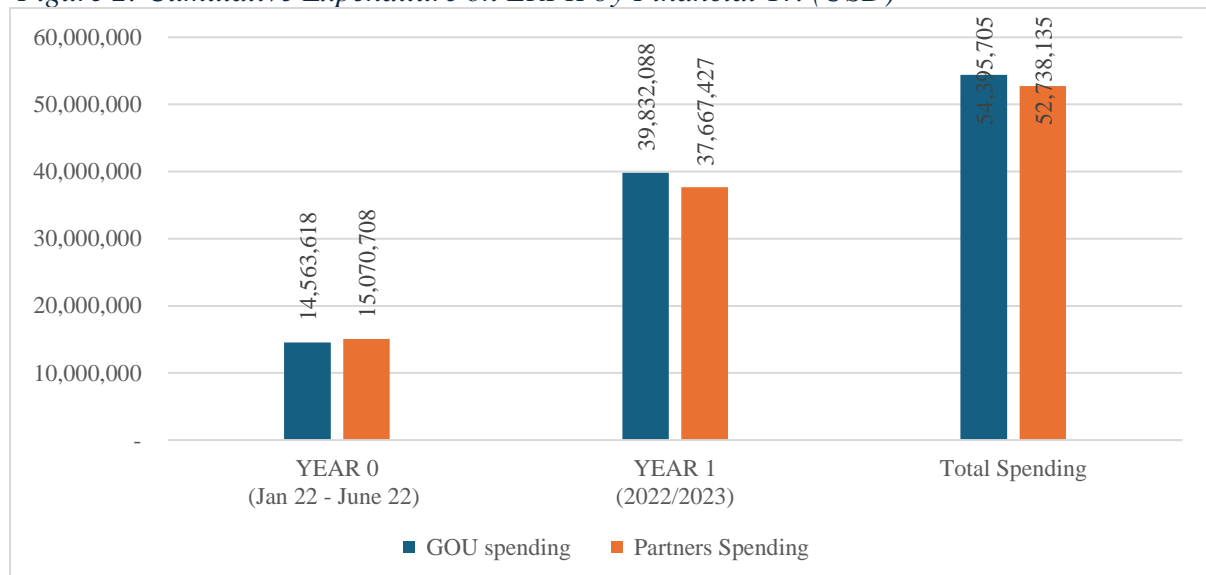
3. Findings

This section presents a synthesis of the findings from the financial tracking questionnaire addressed to the partners together with the analysis of the GoU spending between FY 2021/22 and FY 2022/23. Detailed findings are, however, included within the body of this report.

3.1 ERP II Expenditure for the period Jan 2022 – June 2023

The total reported spending towards the Education activities in Refugee hosting communities for the period January 2022 to June 2023 was \$ 107,133,840 million. During the period, partners reported a spend of \$ 52,738,138 million while the Government of Uganda at the Local Government Level spent \$ 54,395,705 million. Overall expenditure is still below the Costed Education Response Plan (ERP) targeted projection of \$179M creating a financial gap of \$72M accounting for 40%. However, Expenditure for FY 22/23 increased by \$47.8M (45%) as compared to the period between Jan 2022 to June 2022.

Figure 2: Cumulative Expenditure on ERP II by Financial Yr. (USD)



3.2 Major source of funding between July 2021 and June 2023

Partner Sources

In the period between July 2021 and June 2023, Partners received funds from International Development Partners, Agencies, and private donors to fund their activities within refugee-hosting communities. There are 40 donor agencies and private donors listed by the partners that funded Education activities. However, it is important to note that not all funding was directed towards ERP II activities and funds were released at various time intervals.

Table 2: Major Funding Sources.

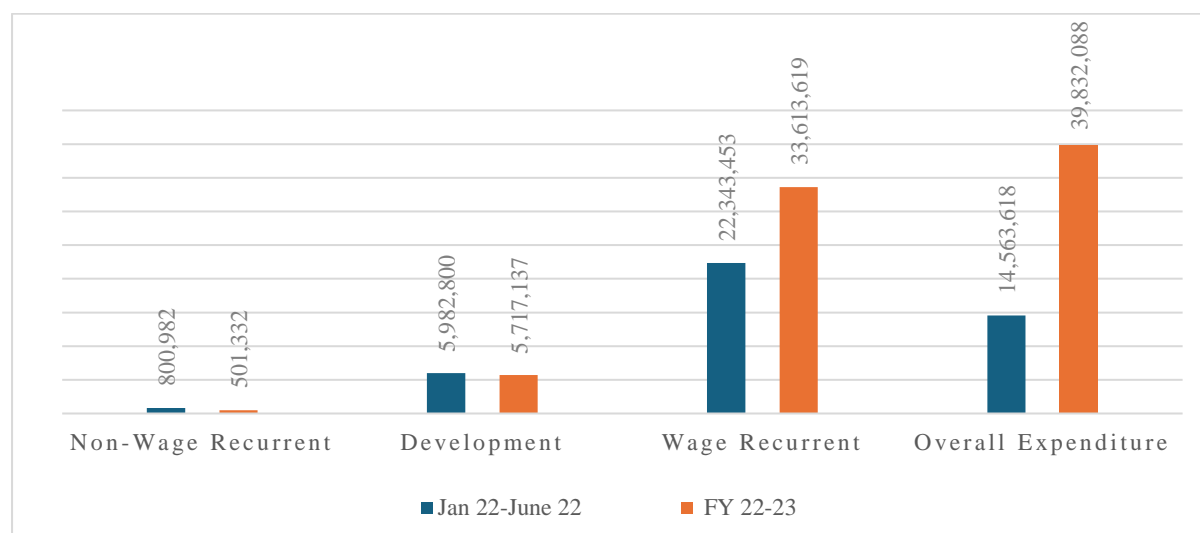
| DONOR | DONOR | DONOR |
|--|--|--------------------------------------|
| FCDO | SC Italy various donors/general funds | Friends and well-wishers in the US |
| Education Can Not Wait | Sesame Workshop | Global Affairs Canada (GAC) |
| LEGO Foundation | Ministry of Foreign Affairs of Finland | Ministry of Foreign Affairs, Japan |
| Conrad Hilton Foundation | Transform Aid International | SHARE |
| BPRM- The United States Bureau of Population Refugees and Migration. | SC Korea various donors/general funds | Wellspring Philanthropic Fund |
| ECHO | Fly & help | Comic Relief |
| Education Above All | Charles Engelhard Foundation | Save the Children UK-pooled funding. |
| Master Card Foundation | Estonian Ministry of Foreign Affairs | European Union |
| European Union Humanitarian Aid | Luz de las Maestras | Mastercard Foundation |
| Germany National Office | Norwegian Embassy | The Gupta Family UAE |
| BMZ | The Republic of Netherlands | Japan Platform (JPF) |
| People's Postcode Lottery | The Republic of Ireland | Humanitarian Education Accelerator |
| World University Service of Canada | Educate a Child (Qatar) | W-Initiative |
| Convoy of Hope | Private Donors (Vos and NAPS) | |
| Up Energy | Enable – Belgian Development Agency | |

3.3 Government of Uganda Funding

Government Supports Education activities in the refugee hosting districts through various funding channels or mechanisms like Capitation, UGIFT, DRDIP, and USEEP which funds are released to District Local Governments for proper accountability. For the period Jan 2022 to June 2023, the government spent \$54 Million.

The Government of Uganda (GoU) at the national or central level has categorized its spending into Non-wage, Wage recurrent, and Development.

Figure 3: GoU Expenditure on ERP II by Financial Yr. (USD)



3.3.1 GoU Expenditure Between January 2022 and June 2023

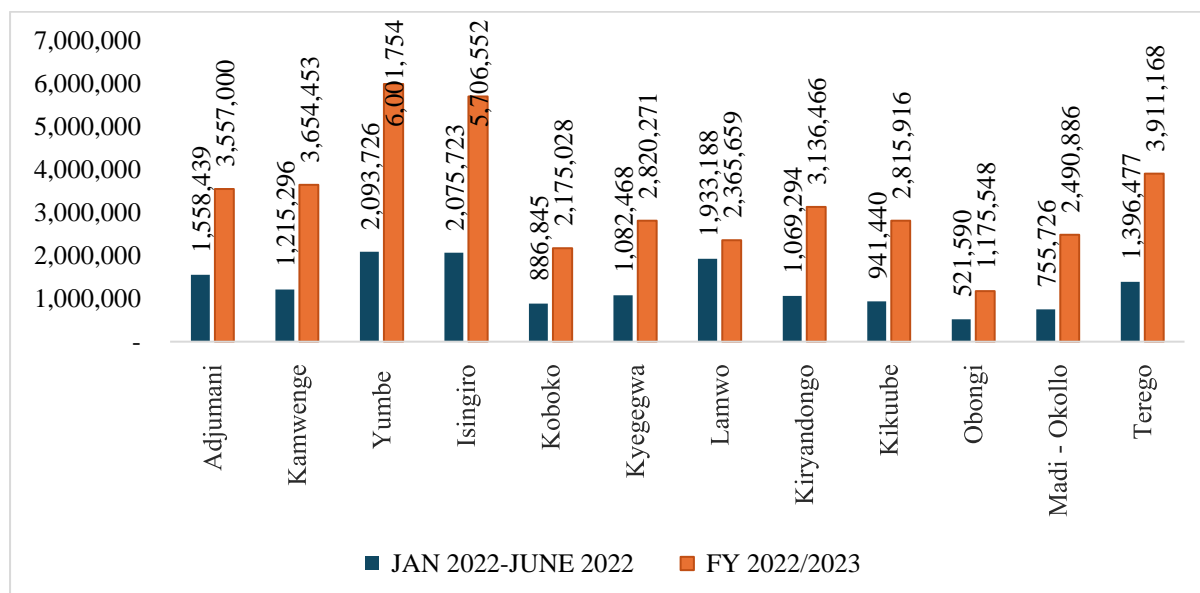
For the period between Jan 2022 and June 2023, the Government of Uganda released funds amounting to USD 54M to district Local Governments hosting refugees. These funds were channeled through three government national programs (I) UGIFT aimed at improving the adequacy and equity of fiscal transfers and improving fiscal management of resources by Local Governments for health and education services, (II) Development Response to Displacement Impacts Project (DRDIP)- is a World Bank funded Project through Investment Project Financing-IDA Loan to the Government of Uganda, one of the components within DRDIP is social Economic infrastructure Development towards ERP and (III) The Uganda Secondary Education Expansion Project (USEEP) is implemented by Ministry of Education & Sports to increase access to lower secondary education and GoU Directly channels funds to primary and secondary school by capitation system for spending.

3.3.2 GoU Expenditure at Subnational (Local Governments) Level

According to MoES, the Government of Uganda's support for ERP II implementation at the subnational is channeled through grants to the twelve refugee hosting districts. GoU also disburses capitation grants for learners in both public secondary and public primary schools. The twelve (12) districts that received funding towards ERP II within the period July 2021-June 2023. These District Local Governments include Adjumani, Kamwenge, Yumbe, Isingiro, Koboko, Kyegegwa, Lamwo, Kiryandongo, Kikuube, Madi-Okollo, Terego, Obongi. Total Local government within the two fiscal years amounted to \$ 52M. For FY2021/22 Local government spent a total of \$13.9 M towards ERP II and additional the \$ 38.5M within the FY2022/23. This is a significant increase of about 64% from the previous FY21/22. The largest portion of the funds for ERP II were spent on Specific activities including teacher salaries, Infrastructure, school suppliers, training teachers, supporting learners.

The refuge hosting districts received funds to implement ERP II Activities in the reporting period Jan 2022 to June 2023. Isingiro and Yumbe districts combined received the largest portion of 29%.

Figure 4: GoU Expenditure on ERP II by District (USD)



It should be noted that Government allocation Criteria for resources under the national budget for the ERP II is based on the total population of nationals in the 37 refuge hosting sub counties and the host community baseline was calculated on the total population of nationals.

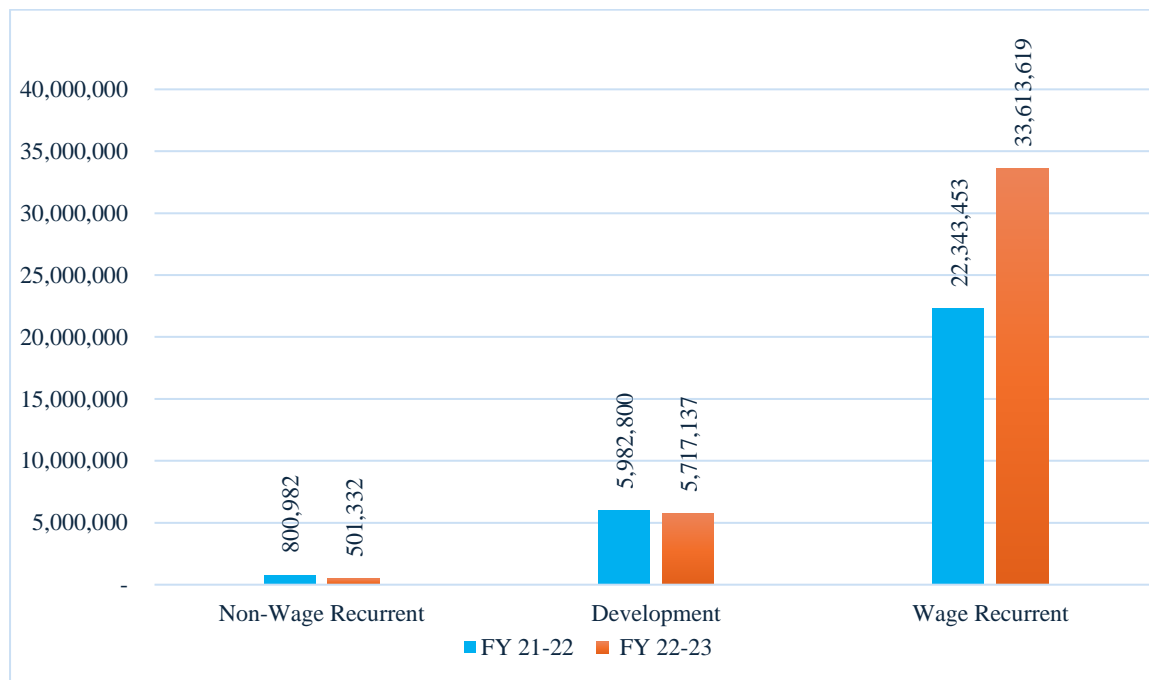
Table 3: Allocation of funds versus number of schools in the district.

| Districts | FY21-23 (\$) | %- Allocation | No-Schools |
|----------------------|--------------|---------------|------------|
| Adjumani District | 6,978,992 | 13% | 69 |
| Kamwenge District | 2,203,611 | 9% | 80 |
| Yumbe District | 6,978,992 | 12% | 127 |
| Isingiro District | 4,904,481 | 9% | 190 |
| Koboko District | 366,648 | 1% | 69 |
| Kyegegwa District | 4,986,722 | 5% | 65 |
| Lamwo District | 2,846,230 | 5% | 71 |
| Kiryandongo District | 757,892 | 1% | 74 |
| Kikuube District | 5,443,053 | 10% | 72 |
| Obongi District | 4,509,313 | 9% | 22 |
| Madi-Okollo District | 2,214,031 | 4% | 71 |
| Terego District | 7,038,923 | 13% | 74 |

3.3.4 GoU Expenditure by Type

The government of Uganda's spending totaling to a tune of \$54M is categorized into 3 sections: non-wage recurrent, Development, and Wage to cater for teachers' wages and infrastructure development within the refuge hosting districts under ERP II Implementation. Capitation funds are all directed towards wages. Therefore, captured under wage.

Figure 5: GoU's Expenditure by Type (in USD)



Government Data is based on releases to the DLGS for the financial years FY 2021-FY 2023

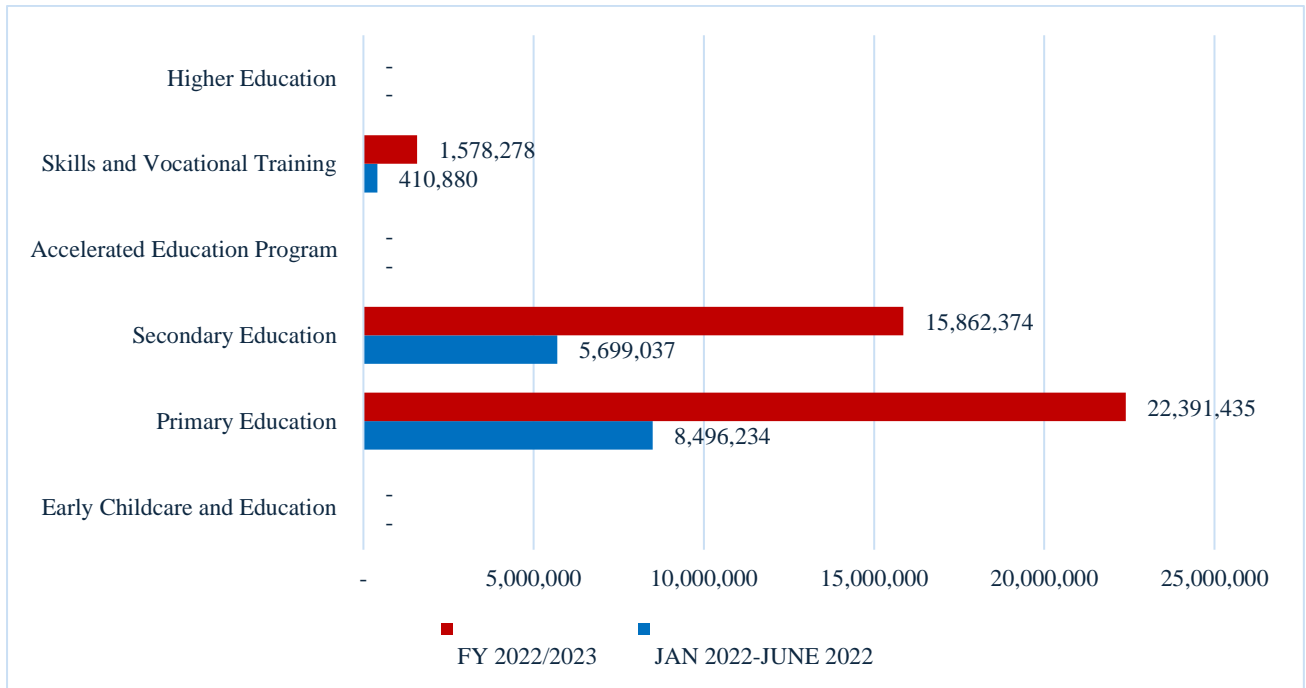
Under the government releases, wage recurrent takes the largest share portion of 81% handling teachers' salaries under primary, secondary, and tertiary schools in the refuge host communities and the 2% to Nonwage Recurrent and 17% for Development purposes. Capitation was mainly wages for teachers and only data for FY22-23 was captured.

However, non-wage recurrent has continued to drop in funding and requires attention for improvement from government not to affect day-to-day administrative needs of providing education services. This spending caters for activities such as school inspection, Capacity Building, School Maintenance and Sports Management at the district administrative level. From this data, maintenance, supervision, and capacity building are not periodized yet, they are most important to ensure quality provision of education.

3.3.5 GoU Expenditure by Level of Education

Government of Uganda spends on the following levels of education, on Primary, Secondary and Tertiary levels of education. Primary education took the largest share of 57%, Secondary 40% and Tertiary 4% under the FY July 2021-June 2023 for education Response Plan under refuge and hosting communities.

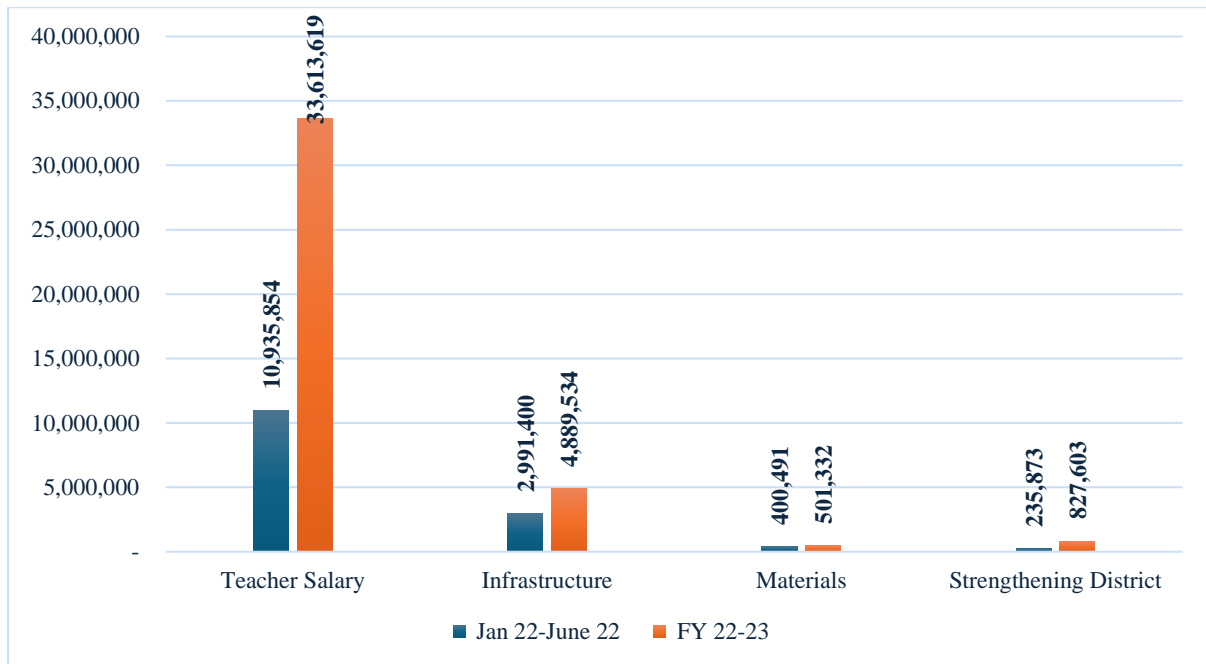
Figure 6: ERP II GOU Expenditure by Level of Education



3.3.6 GoU Expenditure by ERP II Activity

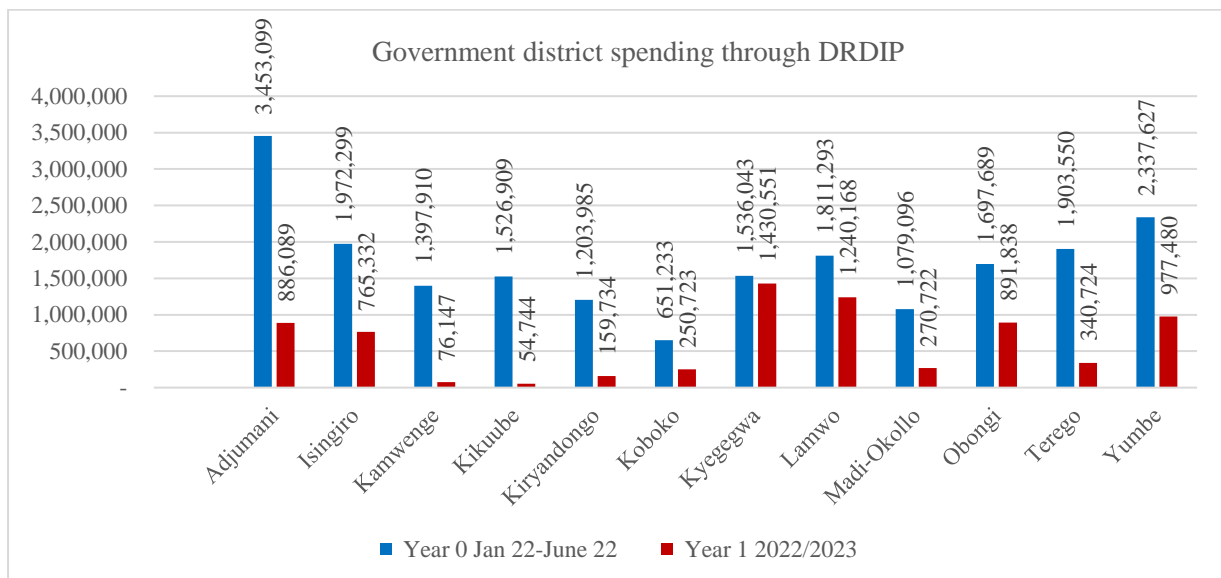
ERP II costed activities include Infrastructure, Materials, Teacher salary, Teacher Training, support to the learners, strengthening Community, strengthening District, strengthening National and Material Development. However, GOU spending on the ERP II activities is reflected in the four activity areas Strengthen Districts, Materials, Infrastructure and Teachers' salaries.

Figure 7: ERP II GOU Expenditure by Activity



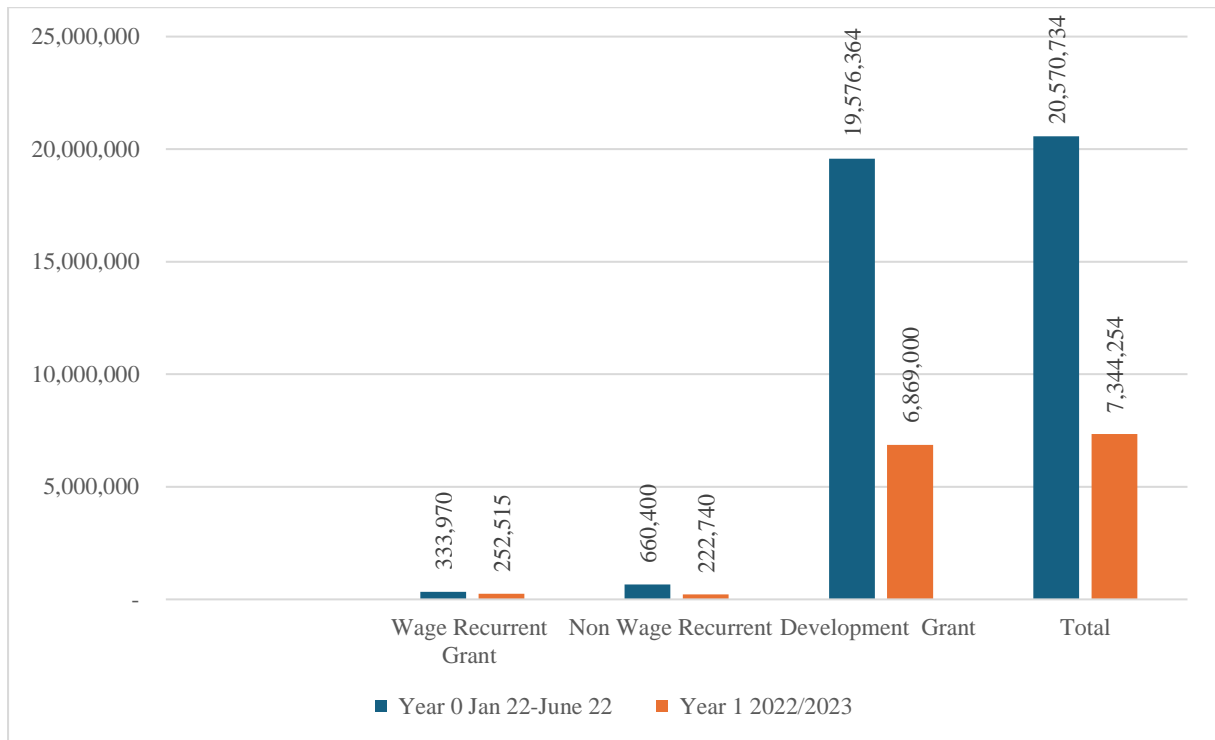
The largest portion of GoU spending is related to Teacher salary and followed by Infrastructure development with the refugee hosting districts and communities.

Figure 8: DRDIP Expenditure by Districts



Under DRDIP Local government district Reported spending of \$27.9 M for Financial Year period of Jan 22- June 22 & July 22-23. Adjumani Local government taking the highest percentage at 16%, followed by Yumbe at 12%, Lamwo, and Kyegegwa at 11%, and the lowest spending was registered in the districts of Koboko, Kamwenge, Kiryandongo and Madi-Okollo.

Figure 9: DRDIP Expenditure by Type

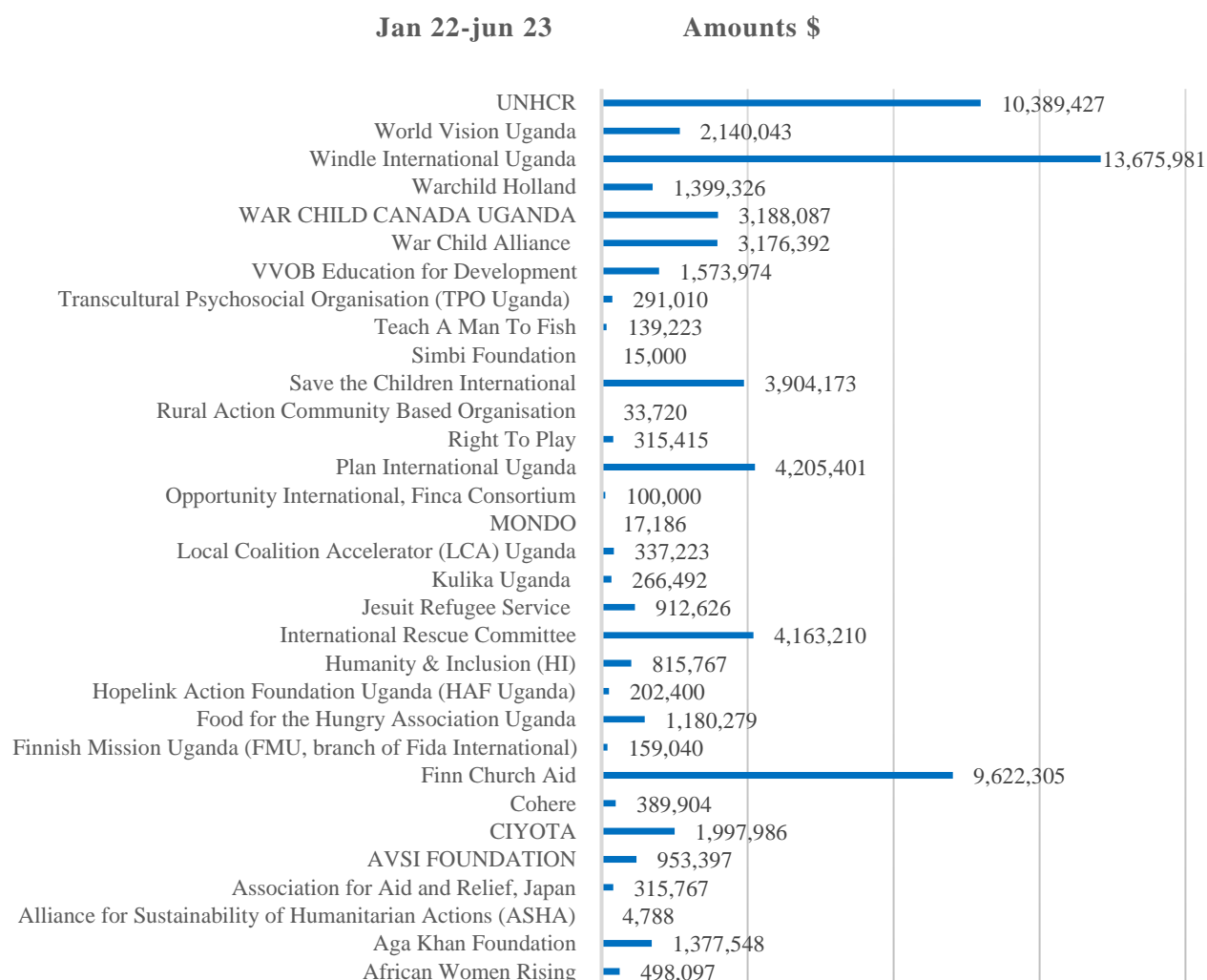


DRDIP spending was majorly through three categories that are wage recurrent, non-wage recurrent, and development. The biggest spending was through development, which is infrastructure development at \$ 26.4 M accounting for 95% of the total spending for the tracking period assessed.

3.4 Partners' Reported Spending between July 2021 and June 2023

Partners reported spending for the period July 2021- June 2023 was a \$57 million contribution towards Education. The largest proportion of this spending was on ERP-specific activities, 95% and the rest of 5% was on relevant activities. The largest volume of the partner's reported spending was through consortiums.

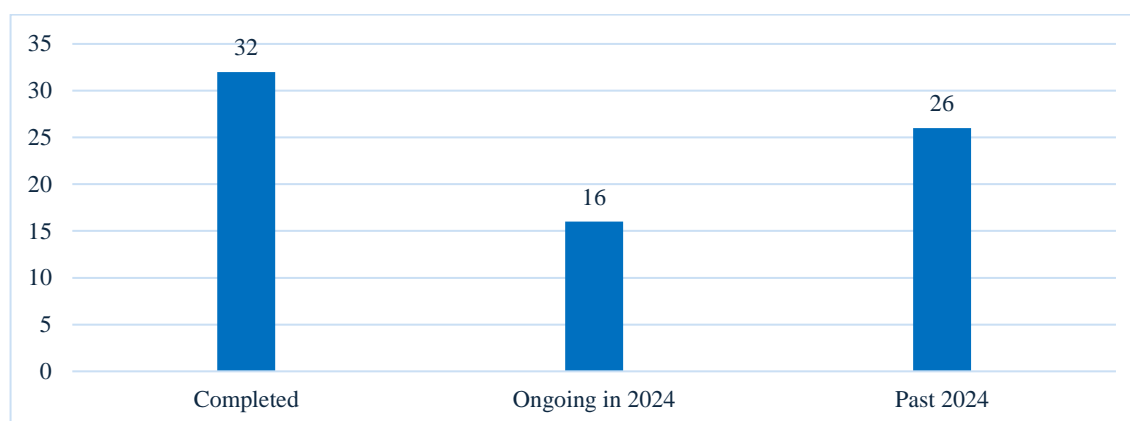
Figure 10: ERP II Partners Reported Expenditure July 2021-2023



3.4.1 Partners' project aims and status.

A total of 74 projects are being implemented within the ERP II Framework according to the information provided by partners within the period of July 2021 to June 2023. 43% of the projects were closed by 2023 and there are 16 (22%) projects still being implemented in 2024, 26 (35%) will continue being implemented past 2024.

Figure 11: Partners Reported Projects by aims and status.



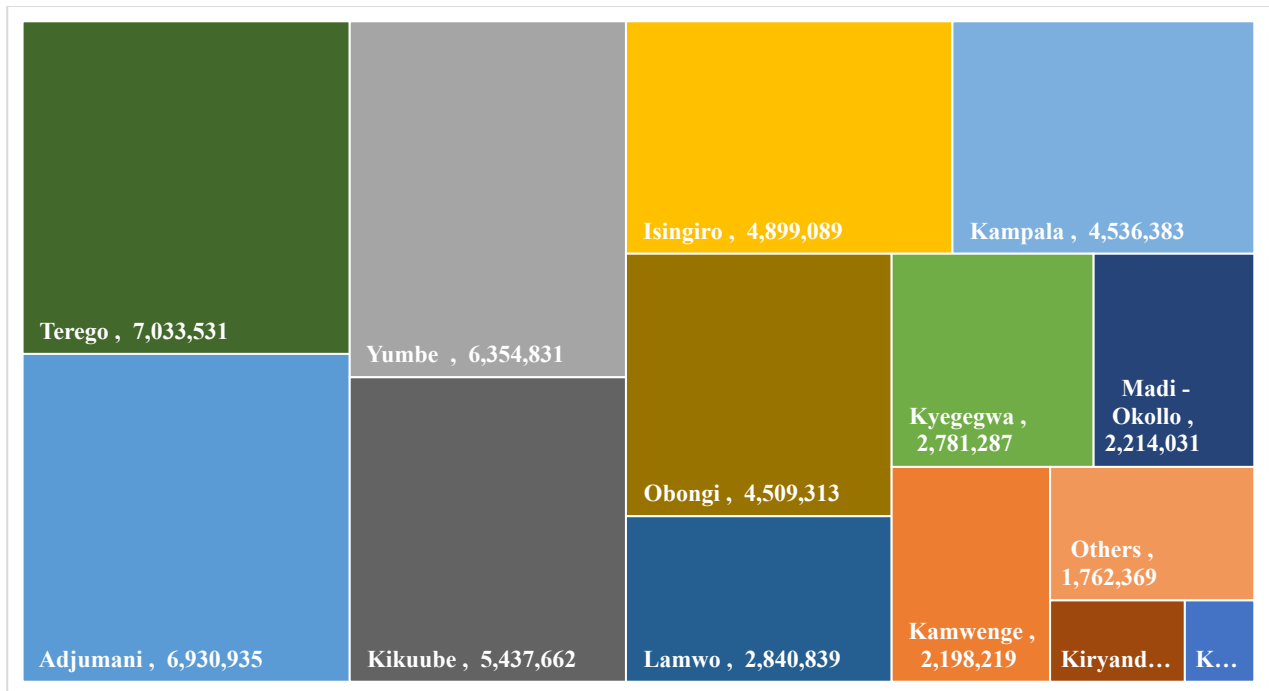
The ongoing projects include.

- Lasting Education Achievement Responding to Needs.
- Increasing Access to Clean Water and Improved Sanitation and Hygiene Education
- Strengthening Primary Education.
- Empowering Refugee and host community children with disabilities.
- Increasing access to safe and inclusive education.
- Access to quality Education through Bright box Digital solutions and provision of Mental Health and Psychosocial Support (MHPSS) -services.
- Accelerated education programme for refugees and host community children.
- Adolescent Girls Education in Crisis Initiative.
- Refugee Financing for Early Childhood Development.
- Strengthening Education Systems, Bridging Learning Loss.
- Education Quality Enhancement Initiative (EQEI)
- Access to primary and secondary education.
- Prospects Partnership programme (Netherlands)
- European Union Directorate-General for International Partnerships (INTPA) flexible funding projects
- Safer and Sustainable Environment for Children and Youth in Uganda.

3.4.2 Partners Reported Expenditure by Districts

For the selected period, Under the ERP II costed activities reported spending Terego district had the largest portion of funds directed towards Education activities by Partners. Koboko and Kiryandongo districts had the least reported spending for the period.

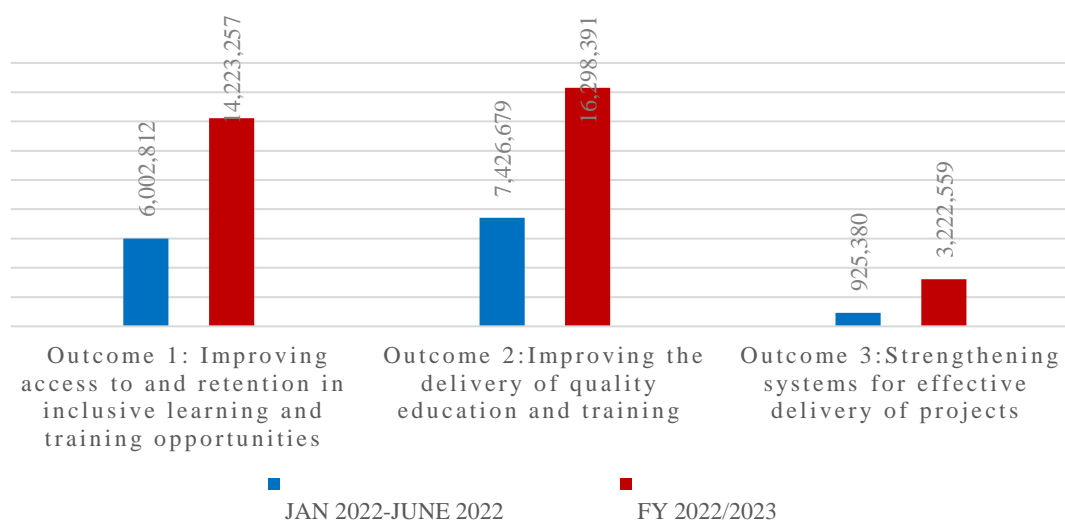
Figure 12: Reported Expenditure on ERP II Activities by District (USD)



3.4.3 Partners Reported Expenditure per Outcome Area

The Partner's reported spending is based on three Outcome areas which include Outcome One (1) which aims to Improve access to and retention in inclusive learning and training opportunities and Outcome 2, whose target is to Improve delivery of quality education and training had the largest rate for the selected period of Financial Tracking FY July 21-June 23.

Figure 13: Partners Reported Expenditure per Outcome Area

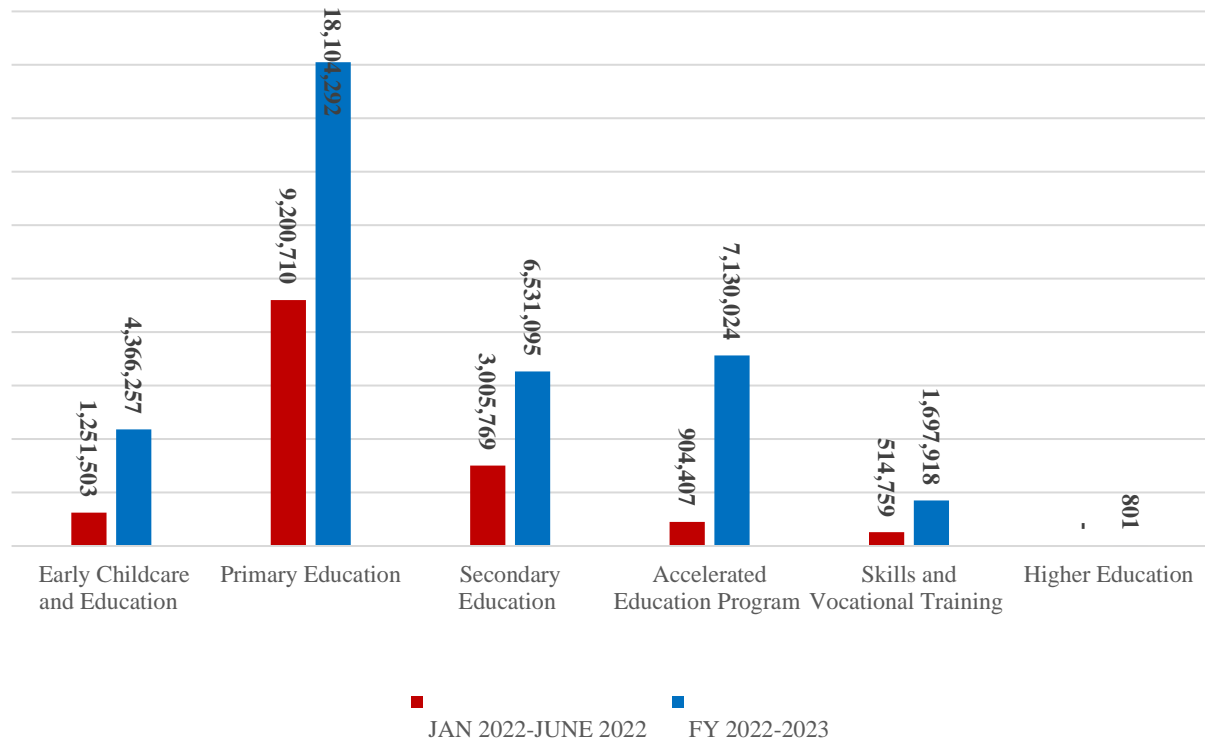


Partners reported Spending was majorly towards Specific activities and the rest was directed to Relevant activities that are not costed in the ERP II.

3.4.4 Partners Reported Expenditure per Education level.

ERP II has six education levels within which implementation was done and they are:- Early Child and education, Primary Education, Secondary Education, Accelerated Education Program, Skills and Vocational Training and Higher Education. Primary education accounted for the largest proportion (52%) and followed by Secondary at 18% of the reported spending by the partners.

Figure 14: Partners Reported Expenditure per Education Level.

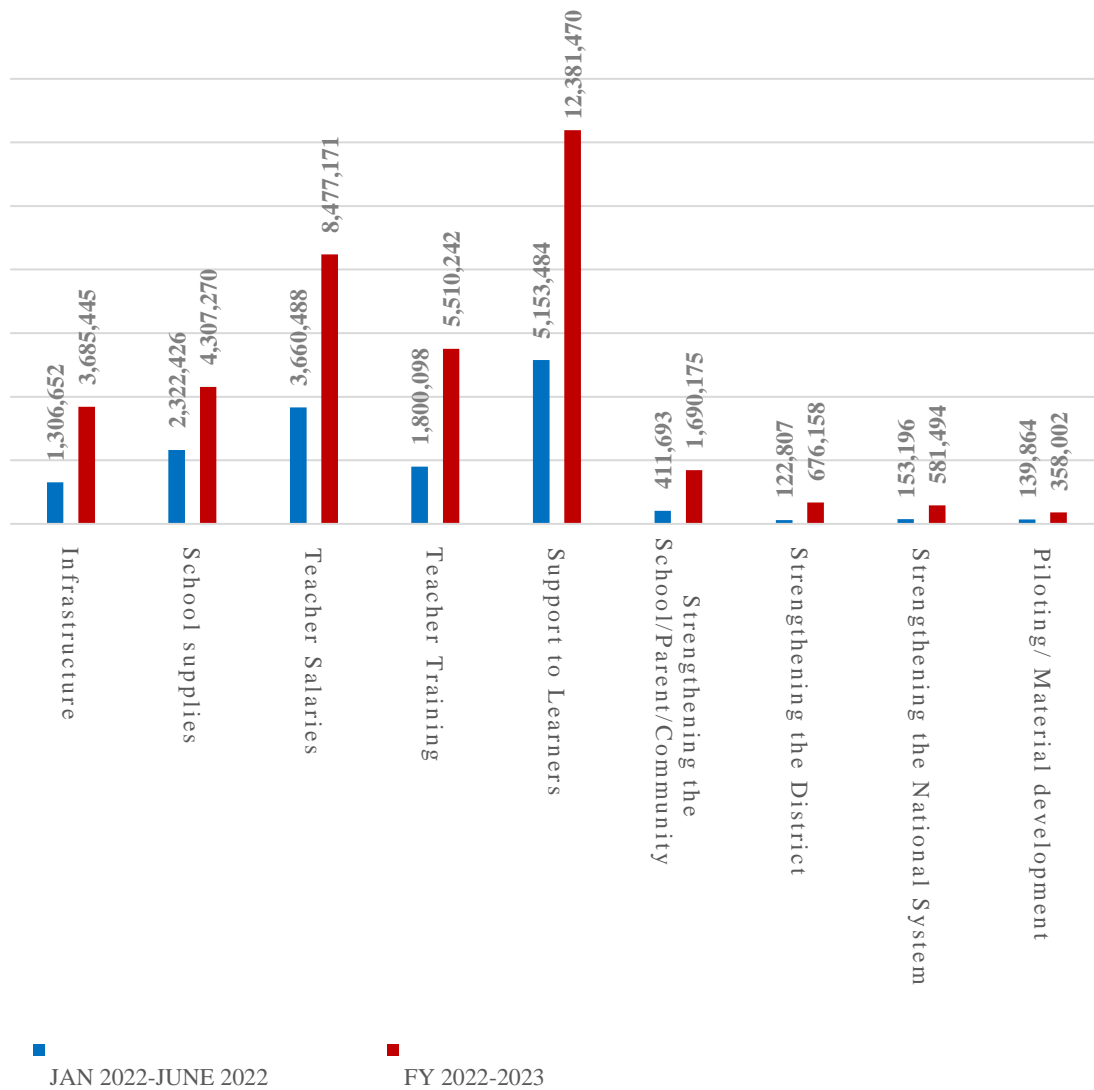


The partners' reported expenditure per education level is below the estimated ERP II cost for the selected period. There is a need for partners to fundraise for funds to close the gap.

3.4.5 Reported Expenditure per Activity.

Several activities were undertaken in the implementation of the ERP. The major categories listed in the plan include National system strengthening Learner's training, teacher training, piloting/innovation/material development, school supplies, infrastructure, and teacher salaries.

Figure 15: Partners Reported Expenditure per Activity



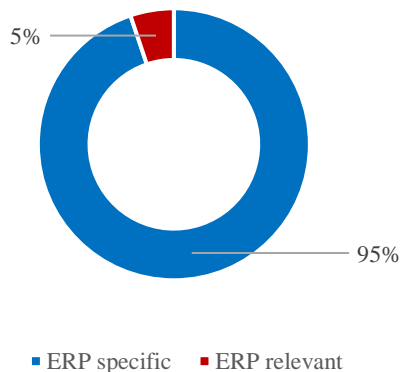
Overall, there was a significant increase in spending of 26% within the financial Year 2022-2023 period compared to the previous year. However, there was a decline of 7% in school supplies in the FY2022-23 period.

3.4.6 Specific Activities vs Relevant Activities Reported Expenditure.

The aggregated ERP II reported partners' spending for the period January 2022 to June 2023 amounted to \$55,617,280. Of this, \$ 52.7 million was spent on ERP II -specific activities, and \$2.88 million was utilized for ERP II relevant activities. Notably, 95% of the reported spending was allocated towards originally planned activities, while 5% was directed towards relevant activities within the targeted period. (Figure 15).

Figure 16: Partners' Reported Spending on ERP-Specific and Relevant Activities (USD)

Whereas partners reported a spending of \$48M, DLG additionally spent \$ 54M towards



Specific activities which are aggregated to \$ 102M which is below the estimated ERP II by 40%. However, Relevant activities reported expenditure was capped at \$5M for the selected period of study.

Outcome 2: Improving the delivery of quality education and training had the highest spending at \$ 44M (67%), followed by Outcome 1: Improving access to and retention in inclusive learning and training opportunities at

\$28M (28%) then Outcome 3: Strengthening systems for effective delivery of projects at \$5M (5%)

3.4.7 Expenditure Against Costing Model Categories

Table 4,5 and 6 show a comparison of Actual reported spending towards Activity, Education and Outcome Levels against estimated ERP II cost.

Table 4. ERP II reported spending by Activity: GoU & Partners Against Costing Model

| Activity | Actual spending for Years 0 -1 | ERP II Costing Model | Achievement |
|-----------------------------------|--------------------------------|----------------------|-------------|
| Infrastructure | 12,873,031 | 20,156,580 | 64% |
| School supplies | 6,629,696 | 31,029,666 | 21% |
| Teacher Salaries | 56,687,132 | 60,393,099 | 94% |
| Teacher Training | 7,310,340 | 9,176,636 | 80% |
| Support to Learners | 17,534,953 | 20,547,079 | 85% |
| Strengthening the School/Parent | 2,101,868 | 26,093,594 | 8% |
| Strengthening the District | 1,862,440 | 2,111,067 | 88% |
| Strengthening the National System | 734,690 | 1,330,587 | 55% |
| Piloting/ Material development | 1,399,688 | 8,398,391 | 17% |
| TOTAL | 107,133,840 | 179,236,699 | 60% |

Table 5. ERP II spending by Education Levels: GoU & Partners Against Costing Model

| <i>Education level</i> | <i>Actual spending for Years 0 -1</i> | <i>ERP II Costing Model</i> | <i>Achievement</i> |
|---------------------------------------|---------------------------------------|-----------------------------|--------------------|
| <i>Early Childcare and Education</i> | 5,617,759 | 14,571,479 | 39% |
| <i>Primary Education</i> | 58,180,735 | 106,341,002 | 55% |
| <i>Secondary Education</i> | 31,098,276 | 36,596,710 | 85% |
| <i>Accelerated Education Program</i> | 8,034,432 | 11,929,972 | 67% |
| <i>Skills and Vocational Training</i> | 4,201,836 | 6,763,937 | 62% |
| <i>Higher Education</i> | 801 | 3,033,600 | 0.03% |
| TOTAL | 107,133,840 | 179,236,699 | 60% |

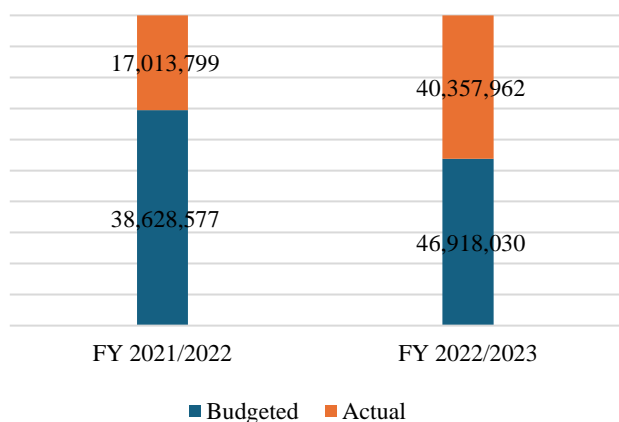
Table 6. ERP II spending by outcome: GoU & Partners against Costing Model

| <i>OUTCOME AREAS</i> | <i>Actual spending for Years 0 -1</i> | <i>ERP II Costing Model</i> | <i>Achievement</i> |
|--|---------------------------------------|-----------------------------|--------------------|
| <i>Outcome 1: Improving access to and retention in inclusive learning and training opportunities</i> | 31,254,134 | 71,733,325 | 44% |
| <i>Outcome 2: Improving the delivery of quality education and training</i> | 70,829,944 | 77,968,127 | 91% |
| <i>Outcome 3: Strengthening systems for effective delivery of projects</i> | 5,049,761 | 29,535,247 | 17% |
| Total | 107,133,840 | 179,236,700 | 60% |

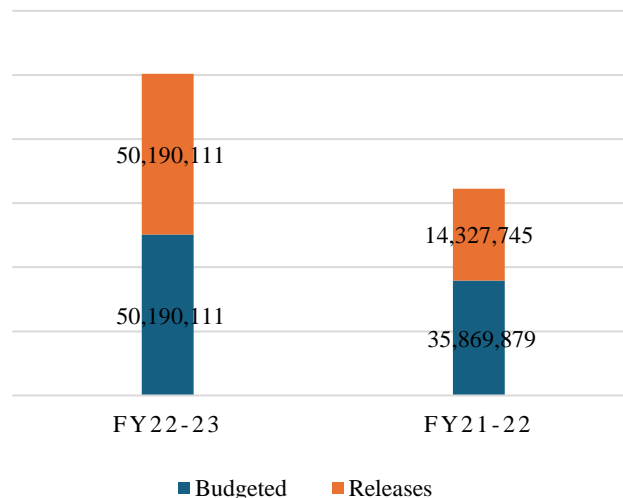
4. Funding Outlook

The Overall reported ERP II expenditure for both partners and GoU in the reporting period was \$107M. However, the estimated ERP II cost for the period was capped at \$179M hence there was a gap of \$ 72M to meet the estimated ERP II cost for years 0-1 (Jan 2022-June 23). There is a funding commitment from Donor and International Agencies to partner to the tune of \$73M up to June 2025.

Partners Budget VS Actual



GoU Budget Vs Releases



Partners and GoU for the period of July 23-June 2024 and July 2024-June 2025, require raising an additional \$ 271 million to meet the estimated ERP II cost to ensure targeted outcomes are achieved in the Refugee Hosting communities in Uganda.

5. Conclusion

ERP II was developed and aligned towards ESSP 2020/21-2023/25 Strategies and The Third National Development Plan. Therefore, ERP II was developed to harness efforts and coordination towards the provision of quality education and sports for all, as stated in the Education and Sports strategic Plan (ESSP).

The ERP II Cost Model estimate for the reporting period (FY21-23) was \$179M. However, only \$107M was spent by Partners and GoU. (\$54M and \$52M respectively). This spending by Partners and GoU is below the estimated ERP II cost by \$ 72M.

The largest spending under Partners and GoU was focused on Outcome 2: Improving the delivery of quality education and training; spending at \$68M, Followed by Outcome 1: Improving access to and retention in inclusive learning and training opportunities; spending at \$28M and finally Outcome 3: Strengthening systems for effective delivery of projects; spending at \$5M. The spending on the specific activities is in line with the ERP II cost estimates but still below the required target.

The overall funding target according to the estimated ERP II Cost for the 3.5 years is \$450M. Of this, \$179M was projected for the first one and half years, spanning from Year 0 (January 2022 – June 2022) and Year 1 (FY 2022/23), while \$271M was projected for the last two years of implementation, spanning Year 2 (FY 2023/24) and Year 3 (FY 2024/25).

Outlook commitments for July-2023 to July 2025 amounted to \$ 73 M and the estimated ERP II Cost is at \$271M. Therefore, there is a gap of \$198M to meet the estimated ERP II Cost. It has been observed that allocation and the reported spending against the outcome areas of planned activities is inconsistent with the costing projections of the ERP II.

Recommendations

Government of Uganda

- GoU should consider adding a refugee population criterion to the allocation formula for conditional grants to local government for education. Currently, the allocations are not consistent with child refugee populations in the respective districts.
- GoU should consider increasing funding and providing opportunities for refugees in higher education to enhance and rebuild their livelihoods and their contribution to both their families and the host communities. Providing higher education to refugees would also include supporting their academic and professional interests.

Partners and Agencies

- Partners should embark on fundraising for more funds to meet the estimated ERP II Cost.
- We also recommend that the Education Response Plan Financial Tracking be conducted annually. This will facilitate the monitoring of progress and the evaluation of fundraising methodologies, ensuring they are refined and improved to meet the projected targets effectively.
- Partners should consider collaborating more as a consortium for better utilization of project funds.
- Partners are advised to adopt a standardized currency that aligns with the Education Response Plan's (ERP) costing requirements. This alignment will facilitate more straightforward analysis, validation, and reporting.
- Partners should develop a standardized reporting format, that is spending template for partners' projects. This format should encompass the categories costed in the ERP II, thereby enhancing the coherence and clarity of partners' reports. Such standardization will simplify the data collection process and improve the accuracy of financial tracking.

Annex 1: Stakeholder Consulted

| Organization | TYPE |
|--|-------------|
| Alliance for Sustainability of Humanitarian Actions (ASHA) | NGO |
| Street Child | INGO |
| African Women and Youth Action for Development | NGO |
| African Women Rising | INGO |
| Association for Aid and Relief, Japan | INGO |
| AVSI FOUNDATION | INGO |
| Cheshire Services Uganda (CSU) | NGO |
| CIYOTA | NGO |
| Cohere | INGO |
| Cohere | INGO |
| Finn Church Aid | INGO |
| Food for the Hungry Association Uganda | INGO |
| Hope link Action Foundation Uganda (HAF Uganda) | NGO |
| Humanity & Inclusion (HI) | INGO |
| International Rescue Committee (IRC) | INGO |
| Jesuit Refugee Service | INGO |
| Kulika Uganda | NGO |
| Mondo | INGO |
| Norwegian Refugee Council | INGO |
| Opportunity International, Finca Consortium | INGO |
| Plan International Uganda | INGO |
| Right To Play | INGO |
| Rural Action Community Based Organization | NGO |
| Save the Children International. | INGO |
| Simbi Foundation | INGO |
| VSO International | INGO |
| VVOB Education for Development | INGO |
| War Child Alliance | INGO |
| War Child Canada Uganda | INGO |
| War child Holland | INGO |
| UNHCR | UN AGENCY |
| Windle International Uganda | INGO |
| UNICEF | UN AGENCY |
| World University Service of Canada (WUSC) - Uganda | INGO |
| World Vision Uganda | INGO |

Annex 2: Validation Exercise Participants

| Name | Organization |
|----------------------|--|
| Abaasa Livah | Grant Thornton Uganda |
| Abdul Maliki | Ministry of Education and Sports |
| Agaba Alfred | AVSI Foundation |
| Alia Abdella Mustafa | Innovation for Poverty Action |
| Andi Ronald Jimmy | ERP Secretariat |
| Asiimwe Jane | UNHCR |
| Asiimwe Mary | African women and youth Action for Development |
| Caeser Bishowe | World Youth Organization |
| Doreen Ankunda | Ministry of Education and Sports |
| Elizabeth Mbabazi | War Child Canada |
| Enid Hencle | Ministry of Education and Sports |
| Glory Angeyo Oyet | Finn Church Agency |
| Iryana Patrick | ERP Secretariate |
| Jane Namataka | Windle International Uganda |
| Julius Okello | UNHCR |
| Ken Rogers | FAWE Uganda |
| Lameck Ageta | Windle International Uganda |
| Micheal Ssozi | Ministry of Education and Sports |
| Monica Gelande | Handicap International |
| Mubiru Edmond | Street Child |
| Ocheng Samuel | Transformation and Restoration Initiative |
| Otebba Okodoi Cephaz | Transformation and Restoration Initiative |
| Prosper Mabangizi | ERP Secretariat |
| Rachel Hopkins | Save the Children International |
| Richard Nyanzi | Grant Thornton Uganda |
| Richard Omasete | International Rescue Committee |
| Stephen Okoch | ERP Secretariate |
| Vick Ikobwa | UNHCR |
| Wamonhi Davis | War Child Canada |
| Willington Ssekadde | Aga Khan Foundation |

Annex 3: Accumulative Donor Funding (2019-204)

| DONORS | AMOUNT \$ |
|--|------------------|
| Fly & help | 63,361 |
| Japan Platform (JPF) | 218,031 |
| The Gupta Family UAE | 250,000 |
| Up Energy | 150,000 |
| Federal Ministry of Economic Cooperation and Development (Germany) (BMZ) | 1,664,498 |
| Charles Engelhard Foundation | 51,603 |
| Comic Relief | 318,980 |
| Conrad Hilton Foundation | 10,637,231 |
| Convoy of Hope | 969,008 |
| ECHO | 7,489,788 |
| Education Above All | 5,616,504 |
| Germany National Office | 2,108,936 |
| Global Affairs Canada (GAC) | 441,816 |
| Humanitarian Education Accelerator | 212,057 |
| LEGO Foundation | 19,274,813 |
| Luz de las Maestras | 21,808 |
| SC Korea various donors/general funds | 100,000 |
| Sesame Workshop | 109,817 |
| SHARE | 380,560 |
| Transform Aid International | 104,659 |
| BPRM- The United States Bureau of Population Refugees and Migration. | 9,667,235 |
| Education Cannot Wait | 26,466,964 |
| Enabel – Belgian Development Agency | 191,539 |
| Estonian Ministry of Foreign Affairs | 43,300 |
| European Union Humanitarian Aid | 2,909,915 |
| European Union through OXFAM IBIS | 273,378 |
| Foreign, Commonwealth and Development Office | 32,316,042 |
| Friends and wishers in the US | 675,510 |
| Mastercard Foundation | 4,786,084 |
| Mastercard Foundation | 266,936 |
| Ministry of Foreign Affairs of Finland | 107,893 |
| Ministry of Foreign Affairs, Japan | 438,540 |
| Norwegian Embassy | 16,924 |
| People's Postcode Lottery | 1,241,011 |
| Save the Children UK- pooled funding. | 300,000 |
| SC Italy various donors/general funds | 115,384 |
| WELLSPRING PHILANTHROPIC FUND | 325,000 |
| W-Initiatives | 206,923 |
| World University service of Canada | 1,020,973 |

Important Note: Donor funds

Overlap in Reporting Periods. The financial tracking covers a specific period from January 2022 to June 2023, while donor funds span a much longer timeline from March 2019 to April 2024. This overlap creates challenges in isolating funds applicable to the defined tracking period without introducing errors or omissions from prior or future allocations.

Risk of Double Counting. Some partners receive funding from the same donor for similar projects during the overlapping periods. This creates a significant risk of double counting, where the same funds are reported multiple times across different partners or project stages

Annex 4: Exchange Rates Applied

| | 2021/2022 | 2022/2023 | AVERAGE |
|--------------|------------------|------------------|----------------|
| 1EUR to USD | 1.05 | 1.08 | 1.07 |
| 1 GBP to USD | 1.24 | 1.24 | 1.24 |
| 1 USD to JPY | 131.46 | 140.52 | 135.99 |
| 1 USD to NOK | 9.62 | 10.56 | 10.09 |
| 1 USD to CAD | 1.30 | 1.35 | 1.33 |
| 1 USD to UGX | 3690.19 | 3723.87 | 3707.03 |

Source Bank of Uganda