



Department of Education

Report on the implementation of the Tuition Fee Free (TFF) Policy



**Policy, Planning Research and Communication
Division**

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Foreword

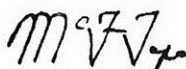
In January 2012, the Government of Papua New Guinea's (GoPNG) launched the Tuition Fee Free (TFF) Subsidy Policy to improve access to quality education for children across the country. Following the first payment of TFF funds to schools and educational institutions the National Department of Education (NDoE) undertook an in-depth national monitoring program to better understand how TFF funds were being used by elementary and primary schools across the country. A total of 687 elementary and primary schools were visited across the 10 target provinces, which is 90 per cent of the initial target of 760 schools.

NDoE officers have done an excellent job in collecting quality data from 687 schools across the country, and then analysing and presenting the main findings in the following report. This report is the first in-depth, comprehensive study of how TFF funds have been used in schools since the new TFF Subsidy Policy was launched in early 2012.

The following report lists a number of important findings that explain the challenges faced by schools in successfully implementing the national TFF policy. Furthermore, the recommendations listed in this report need to be acted upon immediately in order to strengthen the impact of the TFF policy in all our schools.

Active monitoring of the TFF policy implementation is essential in order to understand how TFF funds are used in schools to improve the quality of education for all students. Without quality data on the situation of TFF policy implementation in schools it is not possible for senior NDoE officials undertake reforms to strengthen implementation of the national policy.

All schools must be visited at a minimum twice per year to audit how TFF funds are being used to improve quality education for all students. Schools visits are vital to physically verify the goods and services that have been purchased using TFF funds. Only through active monitoring can we ensure that GoPNG money is being used efficiently and effectively to improve teaching and student learning in our schools.



Dr Michael F. Tapo, EdD
Secretary for Education

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Report on implementation of the Tuition Fee Free (TFF) Policy

1.0 Introduction

In January 2012, the Government of Papua New Guinea's (GoPNG) launched the Tuition Fee Free (TFF) Subsidy Policy to improve access to quality education for children across the country. Following the first payment of TFF funds to schools and educational institutions the Department of Education (DoE) undertook a national monitoring program to better understand how these funds were being used by elementary and primary schools across the country.

Officers from the Policy, Planning, Research and Communication (PPRC) and the Finance and Administration Divisions within the DoE took the lead to develop a detailed Terms of Reference and budget for the monitoring program. These documents were then submitted to the DoE Tuition Fee Free Subsidy Committee and the Education Secretary for approval¹.

Following consultations within the DoE it was agreed that 10 provinces should be targeted, as opposed to all 23 provinces, due to funding and human resource constraints. In addition, the DoE wanted to get an overall snap-shot of what was going on at the school level in order to improve implementation of the TFF Subsidy Policy, therefore it was not necessary to visit all provinces. This was the first time the DoE had undertaken such an ambitious national monitoring program involving the deployment of 20 officers in semi-remote districts across the country for a period of three weeks of data collection (from September 4th to 25th). Overall the national TFF monitoring program was very successful with a total of 687 elementary and primary schools visited across the 10 target provinces.

The overall aims of the national monitoring program were to:

1. Collect, analyse and report quantitative data on the use of TFF funds by elementary and primary schools²;
2. Undertake an enrolment verification in order to compare actual enrolment data against reported enrolment data by schools in their 2011 School Census form; and,
3. Investigate problem schools, such as: (i) schools that had yet to submit a 2011 School Census form; (ii) schools that had received subsidy funds, however, they did not have teachers on the DoE's payroll database; and, (iii) schools that had issues with inflated enrolment figures.

The following report presents findings on the use of TFF funds by elementary and primary schools visited in the 10 target provinces. A separate report is being drafted by the DoE's Education Management Information System (EMIS) Unit on the findings from the enrolment verification exercise undertaken in the schools visited.

¹ The national Fee Free Tuition Monitoring Program was funded with support from AusAID.

² These two levels were selected as they were most likely to have faced greater challenges than secondary schools and other educational institutions.

2.0 Methodology

2.1 Selection of provinces

Officers from the EMIS Unit were asked to undertake a thorough analysis of the 2011 School Census database and the schools that were paid their first TFF instalment by electronic funds transfer (ETF) to identify the 10 worst-performing provinces in terms of the number of schools that missed out on receiving their first TFF payment. The DoE felt that it was better to focus on these provinces in order to identify and implement practical solutions to immediately address the challenges these provinces were facing. At the same time the EMIS Unit undertook a comparative analysis of the DoE's payroll database to see if there was a correlation with the 2011 School Census database. This data analysis identified four different categories of schools to be visited in the 10 target provinces. See Annex 1 for a more detailed description of each category. These categories were:

- **Category A1 schools** = schools with no teachers on the DoE payroll database which received TFF payments;
- **Category A2 schools** = schools with teachers on payroll which did not receive TFF payments;
- **Category B schools** = schools with teachers on payroll which received TFF payments, but enrolment data issues; and,
- **Category C schools** = schools with teachers on the payroll which received TFF payments (no enrolment data issues).

Following identification of the above four categories an analysis of the number of schools in each category was undertaken in all provinces to determine which provinces had the highest number of schools in the three most serious problem categories (i.e. Category A1, A2 and B schools). This was followed by an examination of provinces with schools that had issues with significant increases in enrolment based on a comparison of the 2010 and 2011 School Census data. The 10 worst performing provinces in terms of schools with problems relating to TFF funds were then selected, see Table 1 below. See Annex 2 for a more detailed description of the methodology used to select provinces, using two different weighted scores and semi-remote districts within each province.

Table 1: Final list of the 10 target provinces to visit

Target Provinces	
1. Eastern Highlands	2. Sandaun
3. East Sepik	4. Southern Highlands
5. Gulf	6. Central
7. Northern	8. West New Britain
9. Madang	10. Western

2.2 Development of tools for data collection

Two data collection tools were developed and tested to collect data on the management of TFF funds and the on enrolment situation in each school visited. The first tool, called the **Tuition Fee Free Monitoring Form** (see Annex 3), focused on:

- (i) understanding what foundational management processes had been followed in each school to correctly spend TFF funds, such as following a school budget to spend the TFF money and recording expenditures in a Combined Cash Book; and:

- (ii) examining the two largest expenditure items to date in greater depth to understand the extent to which basic procurement steps were followed in using TFF funds (e.g. was there a receipt for the expenditure item and was there evidence, based on a physical verification, of the goods or services purchased).

An extensive amount of testing was undertaken to develop and refine the Tuition Fee Free Monitoring Form over a number of months.

The second tool, called the **Enrolment Verification Form** (see Annex 4), focused on:

- (i) measuring how accurately enrolment data had been recorded on the school roll, compared with the 2011 National School Census form; and,
- (ii) verifying that the class lists in the school roll.

2.3 Assignment of targets

Upon the finalisation of the two data collection tools specific targets were allocated to DoE officers traveling to their assigned districts. Each officer was set an ambitious target to visit 40 schools over three weeks in order to try to reach as many schools as possible. Furthermore, the target of 40 schools was further broken down across the four main school categories to ensure that schools were visited in each category. The targets for each category are listed in Table 2 below.

Table 2: Targets for data collection for each DoE officer

Cat.	Category description	Targets	Activities to complete at the school
A1	Schools with no teachers on the DoE payroll database which received TFF payments	20	1. Tuition Fee Free Monitoring Form 2. Enrolment Verification Form (only if a valid school)
A2	Schools with teachers on payroll which did not receive TFF payments		1. Tuition Fee Free Monitoring Form (Only questions 1-13 & a report)
B	Schools with teachers on payroll which received TFF payments, but enrol. data issues	10	1. Tuition Fee Free Monitoring Form 2. Enrolment Verif. Form
C	Schools with teachers on the payroll which received TFF payments (no enrol. data issues)	10	1. Tuition Fee Free Monitoring Form

2.4 Selection of schools in each district to achieve the assigned targets

Upon arriving in each district DoE officers were asked to meet with district education officers (DEA, Standards and Guidance officer, Elementary trainer) to get their advice on how they should travel within the district to achieve their assigned target of 40 schools. Each officer was asked to review the list of schools they were given for their district (which was broken down by the four categories), and then based on the advice of district officers, select routes traveling within the district (by 4WD, by boat and by foot) which would reach the highest number of schools across the four different categories.

2.5 Data analysis

The first step in the data analysis process involved checking and coding the TFF Monitoring Forms submitted by returning DoE officers. A team of DoE officers was then engaged to undertake data entry using an MS Excel structured template. Upon completion of the data entry data cleaning was undertaken, followed by the compilation of tables to present the main findings.

3.0 Results from the Tuition Fee Free Monitoring program

This section presents the results from the analysis of data from the schools visited across the 10 provinces.

3.1 Number of schools visited

The DoE monitoring team visited 687 elementary and primary schools across the 10 target provinces, which is 90 per cent of the initial target of 760 schools³. The number of schools visited in each district are listed in Table 3 below. In some provinces more than two districts were visited.

Table 3: Number of schools visited by district

Province	District	Number of schools visited
Central	Abau	31
Central	Rigo	37
East Sepik	Angoram	41
East Sepik	Maprik	35
Eastern Highlands	Lufa	35
Eastern Highlands	Okapa	52
Gulf	Kerema	37
Gulf	Kikori	6
Madang	Bogia	38
Madang	Middle Ramu	29
Madang	Usino Bundi	3
Northern	Ijivitari	51
Northern	Sohe	19
Southern Highlands	Ialibu/Pangia	32
Southern Highlands	Nipa/Kutubu	30
West New Britain	Kandrian Glouster	37
West New Britain	Talasea	41
West Sepik	Aitape Lumi	43
West Sepik	Vanimo Green	23
Western	Middle Fly	3
Western	North Fly	26
Western	South Fly	21
TOTAL		687

The number of schools visited in each of the four Categories of schools are listed in Table 4 below. The majority of schools visited were in Category B, which accounted for 41 percent of the schools visited, followed by Category A2 and C schools – 29 and 20 percent respectively. A small percentage of the schools visited – 4 percent – were found to be in the most problematic category, i.e. schools with no teachers on the payroll which received TFF payments, indicating that this problem was not as widespread as was initially feared.

Table 4: Total schools visited by category

Category		Number	%
Schools with no teachers on the DoE payroll database which received TFF payments	A1	28	4
Schools with teachers on payroll which did not receive TFF payments	A2	197	29
Schools with teachers on payroll which received TFF payments, but enrol. data issues	B	284	41
Schools with teachers on the payroll which received TFF payments (no enrol. data issues)	C	138	20
Total		687	100

The number of elementary and primary schools visited by category are listed in Table 5 below. As to be expected more elementary school (383) were visited by DoE officers across the 10 provinces compared with primary schools (303). An analysis of the data listed in Table 8 below shows that elementary schools have more challenges in accessing TFF funds – twice as many elementary schools were in Category A2 (19 per cent) compared to primary schools (10 per cent). Interestingly, an equal number of schools had problems with significant increases in enrolment (Category B schools) – 22 per cent for elementary schools and 20 per cent for primary schools. It is hoped that the forthcoming report on the analysis of data from the enrolment verification exercise will further explain this finding.

Table 5: Elementary and primary schools visited by category

Category	Elementary	%	Primary	%
A1 – No teachers, received TFF funds	17	2	11	2
A2 – With teachers, did not receive TFF funds	131	19	66	10
B – With teachers & TFF funds – enrol. issues	150	22	135	20
C – With teachers & TFF funds – no enrol. iss.	58	8	80	12
Total	383	56	303	44

3.2 Evidence of the first TFF payment

The majority of schools visited – 59 per cent – had a bank statement available for review showing the exact amount of the first TFF money paid to their school bank account, see Table 6 below. This is important for a number of reasons. First, it helps the school with planning and budgeting to know the exact amount of TFF funds they have available. Second, it is a useful document to show Board of Management (BoM) members and other school-based stakeholders as evidence of the availability of TFF funds. Third, it supports greater transparency with regard to use of TFF funds. Fourth, it enables external monitoring officers to compare what TFF funds schools were sent with the actual funds the school has received.

Some schools went to their nearest bank and asked for a written bank balance of their available funds, as opposed to asking for an official bank statement; Head teachers/BOM

Chairs may have been deterred in getting a bank statement for cost reasons as banks often charge for this service. To date there has been no official communication from the DoE advising schools they needed to get a bank statement from their bank showing newly deposited TFF funds, which explains why 41 per cent of the schools visited did not have a bank statement on hand at the time of the school visit by DoE officers.

Table 6: Total schools with a bank statement showing the first TFF payment

	Number	%
Schools with a bank statement showing the first TFF payment	320	59
Schools which did not have a bank statement	218	41
Total	538	100

Disaggregating the data by school type found that 36 per cent of elementary schools had a bank account at their school at the time of the monitoring visit, compared with 24 per cent for primary schools, see Table 7 below.

Table 7: Schools with a bank statement by school type

	Elementary		Primary	
	Number	%	Number	%
With a bank statement	191	36	129	24
Without a bank statement	92	17	126	23
Total	283	53	255	47

3.3 Comparison between the first TFF payment sent with the funds received

For schools that had a bank statement DoE officers were required to record the exact amount schools were paid under the first TFF payment. This data was then compared against what schools were officially sent by banks. The aim of this exercise is to make sure that schools received the TFF funds they were officially sent. In Table 8 below the number of school payments examined are listed alongside the number of payments that matched (i.e. TFF funds sent was found to equal the funds the school received). Also listed are the number of payments that did not match.

Table 8: Comparison between the first TFF payment sent with the funds received

	Number	%
Number of school payments compared	126	18 ⁴
School payments that matched, i.e. TFF funds paid = received	114	90
Number of payments examined that did not match	12	10

A small percentage of TFF payments – 10 per cent of the sample examined – did not match. Further examination of the TFF Monitoring Forms for these schools found a number of errors in data entry at the school level. Another explanation is that schools may have spent TFF funds after receiving their first TFF payment, and therefore, the bank statement reflected the new updated balance. Overall, there is sufficient evidence to conclude that the full amount of TFF funds paid by banks has been reaching school bank accounts.

⁴ Of the total 687 schools visited.

3.4 Management of TFF documents

Approximately two-thirds of the schools visited – 61 per cent – had established a dedicated file listing all of the documentation (quotes, receipts, etc.) concerning the expenditure of TFF funds, see Table 9 below. Despite this achievement it is a concern that a large number of schools – 39 per cent – were found to have very poor TFF document management, with no dedicated file in use. In many schools the relevant documents were scattered about in different folders and locations making tracking how TFF funds had been spent very difficult.

Table 9: Schools with a dedicated file on the use of TFF funds

	Number	%
Schools with a dedicated file on the use of TFF funds	315	61
Schools without a dedicated file	200	39
Total	515	100

It is surprising to find that primary schools were more disorganised than elementary schools with regard to establishing a dedicated file to manage TFF documentation – 36 per cent of the primary schools visited did not have a dedicated file compared to 25 per cent of elementary schools, see Table 10 below.

Table 10: Schools with a dedicated file by school type

	Elementary		Primary	
	Number	%	Number	%
With a dedicated file	142	28	59	11
Without a dedicated file	128	25	187	36
Total	270	52	246	48

3.5 Meetings with Parents and Citizen Committee (P&C) members

The majority of schools visited – 80 per cent – had held a meeting with P&C members to inform them about the TFF money and get their input on how the funds should be spent, see Table 11 below. This finding is important with regard to the issue of transparency as there is likely to reduced risks of the mismanagement of TFF funds in schools where P&C members are firstly, aware of the TFF funds their school has received, and secondly, they are involved in discussing how the funds should be used.

Table 11: Meeting with P&C members on the TFF funds

	Number	%
Schools that had held at least one meeting with P&C members	440	80
Schools that had not had any meetings with P&C members	108	20
Total	548	100

Disaggregating the data by school type found that primary schools were more active in holding meetings with P&C members compared with elementary schools – only 5 per cent of primary schools did not hold a meeting with P&C members, compared to 14 per cent for elementary schools, see Table 12 below.

Table 12: Schools that met with parents by school type

	Elementary		Primary	
	Number	%	Number	%
One or more meetings with P&C members	199	38	223	42
No meeting with P&C members	75	14	28	5
Total	270	52	246	47

3.6 School Learning Improvement Plan (SLIP)

More than two-thirds of the schools visited – 69 percent – had a SLIP in place to guide decisions on the use of TFF funds, see Table 13 below. The DoE, and in particular the Standards and Guidance (S&G) Division, should be congratulated on this achievement – SLIP is an excellent planning tool to focus the attention of schools and education stakeholders on the essential pillars to deliver quality education to children in PNG. Clearly more work is needed to ensure that all schools put a SLIP in place.

Table 13: Schools with a SLIP

	Number	%
Schools with a SLIP	360	69
Schools without a SLIP	162	31
Total	522	100

Disaggregating the data by school type found that primary schools were more likely to have a SLIP compared with elementary schools – only 11 per cent of primary schools did not have a SLIP, compared to 20 per cent for elementary schools, see Table 14 below.

Table 14: Schools with a SLIP by school type

	Elementary		Primary	
	Number	%	Number	%
Schools with a SLIP	170	33	190	36
Schools without a SLIP	102	20	60	11
Total	272	52	250	48

3.7 School budget

Interestingly there was a strong correlation between schools with a SLIP and a school budget, i.e. schools that had a SLIP, also had a school budget, see Table 15 below. Therefore, efforts by the DoE to establish SLIPs in all elementary and primary schools appears to have had a positive impact on school-based budgeting. However, while it is good to have a budget in place, it needs to be followed to be an effective planning tool. This issue is discussed in the next section.

Table 15: Schools with a budget

	Number	%
Schools with a budget	308	60
Schools without a budget	209	40
Total	517	100

Disaggregating the data by school type found that primary schools were more likely to have a school budget compared with elementary schools – 13 per cent of primary schools did not have a school budget, compared to 28 per cent for elementary schools, see Table 16 below.

Table 16: Schools with a budget by school type

	Elementary		Primary	
	Number	%	Number	%
Schools with a budget	129	25	179	35
Schools without a budget	143	28	67	13
Total	272	53	246	48

3.8 Evidence that the budget has been followed

In order to understand the extent to which the school budget is being used to guide decisions on the use of TFF funds DoE officers were asked to compare the expenditure items listed in the school's budget with the items listed in the school's Combined Cash Book (or Budget Book or similar document) to see how closely they were aligned (i.e. the budget was being followed).

In more than half the schools visited – 56 per cent – DoE officers found evidence of the school budget being followed, see Table 17 below. However, a large number of schools – 44 per cent – had weak financial management as they were not using a school budget to guide decisions on the use of TFF funds.

Table 17: Evidence that the budget has been followed

	Number	%
Evidence that the budget was being followed	236	56
No evidence that the budget was being followed	182	44
Total	418⁵	100

Disaggregating the data by school type found that primary schools were more likely to have followed their school budget compared with elementary schools -- 26 per cent of primary schools, compared to 18 per cent for elementary schools, see Table 18 below. A large number of elementary and primary schools were not following their school budget – 35 and 22 per cent respectively.

Table 18: Schools following a school budget by school type

	Elementary		Primary	
	Number	%	Number	%
Evidence that the budget was being followed	75	18	107	26
No evidence that the budget was being followed	145	35	91	22
Total	220	53	198	47

⁵ The total number of schools in table is lower compared to the previous section, i.e. 418 compared with 517 schools, possibly because some schools did not have either a budget or a Combined Cash Book available to enable a comparison.

3.9 Expenditure items purchased with TFF funds

For schools that had starting spending their first TFF payment (376 schools out of the 670 visited) data was collected on the two largest expenditures they had made to date. This data was then classified into eight different expenditure categories. In Table 19 below these categories are listed alongside the average amount each school paid for the eight items. Also listed are the number and percentage of schools that purchased this item.

The two most common expenditure items across the 376 schools visited was stationery (30 per cent) and building materials (29 per cent). Both these items are clearly essential for the successful operation of a school – students need notebooks and pens to enable learning to take place and school infrastructure must be maintained to ensure a quality learning environment.

Also important are learning materials, infrastructure and administration costs (the 3rd, 4th and 5th most popular items) at 16, 11 and 10 per cent respectively. These five expenditure items account for 95 per cent of the items schools spent TFF money on⁶. Interestingly, schools are not spending any significant amounts of TFF funds on transport or labour costs.

In terms of level of expenditure per item it is understandable to find that infrastructure is the largest expenditure item based on the average amount spent per school at K14,607 per purchase. It is positive to see that the next largest expenditure item is learning materials at K8,477 per purchase. Leaving infrastructure aside there is a fairly equal expenditure across the next four most popular items, which range from K8,477 to K5,533. An alternative way of looking at this data is that schools are spending a fairly equal amount of TFF funds on the five most important inputs to run a school.

Table 19: Expenditure items TFF funds have been spent on to date

Expenditure items	Average amount per purchase (K)	No. of schools purchasing this item	% of schools purchasing this item
1. Administration	6,688	39	10
2. Building materials	7,169	108	29
3. Goods	20,883	10	3
4. Infrastructure	14,607	42	11
5. Labour payments	1,840	5	1
6. Learning materials	8,477	59	16
7. Stationery	5,353	111	30
8. Transport	325	2	1
Total		376	100

Examination of the second largest expenditure item that schools spent TFF funds on finds a similar pattern as the first item examined above, see Table 20 below. The five most popular expenditure items are the same as Table 19 above, and they account for 89 per cent of what schools spent their TFF money on (compared to 95 per cent for the first expenditure item).

⁶ The item “goods” listed in Table 19 should be ignored as this was incorrectly recorded in the TFF Monitoring Form by some DoE officers – instead of listing exactly what the TFF money was spent some officers just ticked the “goods” box on the form which was there to classify the type of expenditure.

Table 20: Expenditure items TFF funds have been spent on to date

Expenditure items	Average amount per purchase (K)	No. of schools purchasing this item	% of schools purchasing this item
1. Administration	4,888	41	12
2. Building materials	4,747	76	23
3. Goods	4,370	7	2
4. Infrastructure	6,835	28	8
5. Labour payments	2,488	12	4
6. Learning materials	6,145	56	17
7. Stationery	3,670	95	29
8. Transport	1,110	17	5
Total		332	100

The examination of the two largest expenditure items to date provided useful data on the extent to which key procurement processes were following in spending TFF funds. For 86 per cent of the expenditure items examined school had collected a quotation, which was then used as the basis for payment. Furthermore, for 89 per cent of expenditure items examined there was a receipt at the school as evidence of payment for the goods and services purchased. In contrast to these positive results school performed poorly when it came to recording the expenditure transactions in a Combined Cash Book (CCB) or a similar document – only 52 per cent of schools visited had listed the expenditure items correctly in a CCB, while the remaining 48 per cent of schools had not, see Table 22 below.

The examination of expenditure items enabled the collection of useful data on the extent to which key procurement steps were followed in the spending of TFF funds. For 89 per cent of the expenditure items examined there was a quotation collected and used as the basis for payment. Furthermore, there was a receipt at the school as evidence of the purchase of goods and services for 89 per cent of the expenditure items examined. In contrast to these positive findings schools performed poorly when it came to recording the expenditure transaction in a Combined Cash Book or similar document – only 52 per cent of schools visited had listed the transaction correctly in a CCB, see Table 21 below.

Table 21: Accounting for TFF expenditure items

	Yes (%)	No (%)
Was there a quotation for the expenditure item?	86	14
Was there a receipt for the expenditure item?	89	11
Was the transaction correctly listed in the CCB?	52	48

3.10 Overall performance in managing TFF funds

Upon completion of the TFF Monitoring Form DoE officers were required to list the marks they had awarded for 12 of the 28 questions in two summary tables (each question was worth 10 marks). DoE offices were then requested to award each school a "Pass" or "Fail" mark based on the total marks the school achieved out of 120 marks, combined with the perceptions about how well TFF funds were being managed. For example, if a school achieved a low score out of 120 marks and there were suspicious things that the Headteacher (HT) could not explain (e.g. not all the chairs purchased could be physically verified) then officers were encouraged to award the school a Fail mark. In contrast if the school had scored good marks across the 12 questions, and it was very well organised and everything was in order then it would be awarded a Pass mark⁷.

More than two-thirds of the schools visited – 64 per cent – were awarded a Pass mark by visiting DoE officers, i.e. the majority of schools visited were found to be doing a satisfactory job in managing the TFF funds, see Table 23 below. However, the finding that more than one-third of schools visited – 36 per cent – were given a Fail mark highlights the problems that many schools are having in correctly managing and accounting for TFF funds.

An examination of the data presented in this report validates the above overall finding of 64 per cent of schools being awarded a Pass mark, i.e. these schools also performed well on a number on a number of the result areas measured, for example: 59 per cent had a bank statement; 61 per cent a dedicated file of TFF documents; 80 per cent had met with P&C members; 69 per cent had a SLIP in place; 60 per cent had a school budget; and, 56 per cent had followed their school budget.

Disaggregating the data by school type found that primary schools performed much better overall in managing TFF funds compared with elementary schools – 72 per cent of primary schools were awarded a Pass mark, compared with only 57 per cent elementary schools, see Table 23 below.

Table 23: Overall performance mark of schools in managing TFF funds

School type	No.	Pass %	No.	Fail %
Elementary	186	57	139	43
Primary	186	72	73	28
All schools	372	64	212	36

⁷ Under a Pass mark there may be some minor mistakes that the school had made, however, these could be addressed in the future. Conversely, under a Fail mark a follow-up school visit would be needed to fully understand and help solve the problems found.

4.0 Discussion and recommendations

4.1 Contextual factors and the overall findings

Before discussing the implications of the results presented in this report it is important to briefly review the broader context within which the TFF Subsidy Policy was launched and implemented. Following the TFF Subsidy Policy announcement a Ministerial Policy Statement (No. 1/2012) and Secretary's Circular (No. 2/2012) were issued on January 6th. Instructions were then issued for these two documents to be sent to all affected educational institutions across the country, however, DoE officers found that these two documents had not reached elementary and primary schools. Therefore, to date schools have not received any official communication on the management and acquittal of TFF funds⁸. In addition, there has not been any formal training program undertaken by the DoE to train HTs or Teachers in Charge (TICs) on how they should manage and acquit TFF funds. Schools have therefore been left entirely on their own to work out how to manage TFF funds.

A second critical contextual factor is that the DoE has never managed a national subsidy program of this scale before. As soon as the TFF Policy announcement was made the DoE had to quickly put in place systems to transfer TFF funds to schools. The urgency of policy implementation meant that the DoE had to build systems and capacity as it moved forward, as opposed to developing and testing systems prior to national implementation. For example, prior to the policy announcement the DoE did not have any formal relationships with the main private sector banks, and it had never transferred funds to schools via electronic fund transfer before. In addition, the DoE did not have any GoPNG or donor funding in place to support implementation of the TFF Subsidy Policy, such as for training, for development and dissemination of guidelines or for school-based monitoring. PDoEs also had no funding in place to support policy implementation.

A third important factor is that schools in PNG, especially elementary schools in rural areas, have low capacity in basic financial management, such as correctly tracking TFF expenditures in a Combined Cash Book. Useful training courses may have been implemented in the past, however during this time many HTs and TICs may have retired, while others have been replaced.

In light of these contextual factors it is difficult to make a definitive judgement on the overall results presented in this report. For example, one could argue that the finding that 36 per cent of schools were given a Fail mark is evidence that overall schools have done a poor job at managing and accounting for TFF funds. However, one could just as easily argue the opposite, i.e. the finding that 64 per cent of schools passed their school-based audit of TFF funds was a significant achievement, especially considering the above-discussed contextual factors.

Therefore, this report is intentionally avoiding making a definitive judgement on the overall findings listed in Table 23 above. Instead the report recommends that the results presented throughout this report are used as a baseline upon which to measure changes in the management of TFF funds in 2013 and beyond.

4.2 Discussion of the four categories of schools

4.2.1 What explains the category of schools with no teachers on the DoE payroll database which received TFF payments? (Category A1 schools)

The first point to make concerning these schools is that the problem is not as widespread as was initially thought – only 4 per cent of the schools visited were in this category. An examination of the completed TFF Monitoring Forms finds three main explanations, the most serious of which are the first two:

- (1) Many Category A1 schools have been closed (or suspended) for some time and yet they were still able to receive TFF funds. Which means that someone sent the DoE a completed School Census Form (SCF) for 2011 so that they could access and misuse TFF funds⁹;
- (2) A number of Category A1 schools are “ghost schools” meaning that they physically do not exist, i.e. DoE officers could find no evidence that the school ever existed. These schools have been created by submitting a made up SCF (or duplicate in another name) to access and misuse FTT funds;
- (3) A number of Category A1 schools have remained open, however, their teachers have left, transferred or been dismissed. To keep these schools open other teachers have filled in/been assigned from a nearby primary school or through locally hired teachers; and,
- (4) A small number of Category A1 schools were incorrectly listed in this category, either by the DoE or by the DoE officer completing the TFF Monitoring Form.

Recommendation 1

- (a) Establish, in two stages outlined below, an accurate Master-list of elementary and primary schools that can be used as the basis for paying TFF funds to schools. This will reduce the loss of TFF funds through paying funds to closed and ghost schools.

Stage 1: Establish a Master-list for payment of TFF funds in 2013

The list of schools that were paid TFF funds in 2012 should be validated separately by the DEA and Standards and Guidance officers in each district¹⁰. This will put in place an improved Master-list for the payment of TFF funds in 2013. Upon finalising the Master-list (which has been cross-checked through being triangulated with EMIS and TFF payment data) each PEA can be asked to sign-off on a provincial Master-list of schools confirming that the list is accurate.

Stage 2: Establish a Master-list for payment of TFF funds in 2014 onwards

The DoE should secure funding to undertake a physical verification of all elementary and primary schools in 2013. This exercise should be undertaken using GPS-referenced digital cameras so that the DoE can establish accurate maps of the locations of all schools in PNG. This will assist the DoE to identify where current populations are not being served by an elementary or primary school¹¹. In addition, it will establish a visual baseline of the

⁹ In some cases a school may have closed after their SCF was sent in. However, by not informing the DoE TFF funds could still be accessed and misused.

¹⁰ A one-day Regional Workshop is the best venue for this type of exercise to be undertaken. The methodology to validate a Master-list using this approach has already been tested by the DoE in 2012.

¹¹ The University of PNG has established a digital map of population clusters/houses in the country that can be linked with the school GPS data.

infrastructure status in all elementary and primary schools. In parallel work should be undertaken to strengthen/process/reengineer the school registration process. These initiatives will put in place a sustainable system to maintain a quality Master-list of schools by the end of 2013.

Results Targets for 2013¹²

- ✓ Elimination of closed/suspended and ghost schools – 0% of schools visited are in the A1 Category
- ✓ Validated Master-list of schools for the payment of TFF funds in 2013
- ✓ Physically verified Master-list of schools used for the payment of TFF funds in 2014
- ✓ Digital, GPS-referenced database of all elementary and primary schools, with photograph-based infrastructure profiles
- ✓ Provincial maps showing the locations of all schools distributed to all PDoEs
- ✓ 100% of schools visited, under the 2013 national TFF monitoring program, have matching funds, i.e. funds paid = funds received

4.2.2 Why did schools with teachers on the payroll not receive TFF payments? (Category A2)

Based on an analysis of the TFF Monitoring Forms it is clear that the majority of schools were in this category because their 2011 SCF had been lost/misplaced by their PDoE. The current system to collect SCFs annually places the cost burden unfairly on schools who have to travel multiple times to their PDoE to submit lost/misplaced SCFs. Furthermore, it was clear from the data examined that some provinces had particularly weak administrative systems in place leading to a large number of SCFs being lost.

Recommendation 2

- (b) Replace the current system of collecting SCFs through PDoEs with a more cost effective and efficient system.

Recently the DoE tested a methodology involving collection of SCFs by DoE officers at one-day meetings held at the provincial centre. The DoE advertised the time, date and location of the one-day meetings in five provincial centres. Hundreds of SCFs were collected through this system. Only one officer was required to travel to a provincial centre for two nights so costs were kept low.

An additional benefit from this system was that it enabled additional document checks to be made to ensure that the school was currently operational, e.g. the school's Admissions Book, a bank statement showing the school's name, and a letter from the DEA stating the school was operational were all checked prior to collecting the SCF at the one-day meetings. This collection process will greatly improve data entry and the management of SCFs as they will be collected at the same time.

Results Targets for 2013¹³

- ✓ Elimination of lost SCFs and the wasting school-based education resources through travel and lost teaching time, etc.
- ✓ 90% of the 2013 SCFs collected through holding one-day meetings in 23 provincial centres

¹² The DoE proposes to undertake a follow-up national monitoring program involving visits to schools across the country in 2013. The data presented in this report will be used as a baseline to measure results.

¹³ The DoE proposes to undertake a follow-up national monitoring program involving visits to schools across the country in 2013. The data presented in this report will be used as a baseline to measure results.

4.2.3 What are the enrolment issues for schools with teachers on the payroll which received TFF payments? (Category B schools)

This question will be addressed by the EMIS team that is undertaking an analysis of the enrolment verification data collected during the national monitoring program.

4.2.4 What are the key reforms/programs to be undertaken in 2013 to ensure that schools receive and correctly use TFF payments? (Category C schools)

This question involves addressing the main findings presented in this report, i.e. ensuring that systems are strengthened at national, sub-national and school levels to ensure that TFF funds are used to improve the quality of education at all operational elementary and primary schools.

Recommendation 3

- (c) Ensure that sufficient funding is provided to provinces, under the joint DoE-Church Education Agency Partnership Program, to complete the training of all HTs, TICs and BOM Chairs from all elementary and primary schools in the TFF Management Manual in early 2013.

The DoE is currently distributing 23,000 copies of the TFF Management Manual through one-day training courses for HTs, TICs, and BOM Chairs. All districts will need a second allocation of K7,500 in Quarter 1 of 2013 to successfully complete the training and Manual distribution.

Results Targets for 2013

- ✓ By the end of Q1 2013, 100% of HTs and TICs, and 85% of BOM Chairs trained in the TFF Management Manual, and two copies given to each school
- ✓ By the end of Q2 2013 – 100% acquittal of funds given for training HTs, TICs, and BOM Chairs
- ✓ 85% of schools visited in 2013 are using a Combined Cash Book

Recommendation 4

- (d) Develop and implement a national training program, informed by lessons from joint DoE-Church Education Agency Partnership Program, to train all HTs, TICs and BOM Chairs from all elementary and primary in financial management.

Results Targets for 2013

- ✓ 85% of schools visited in 2013 have a bank statements showing 2013 TFF payments (Baseline (BL) = 59%)
- ✓ 100% of schools visited have a dedicated file with TFF documents (BL = 61%)
- ✓ 100% of schools visited have held meetings with P&C members to discuss TFF funds (BL = 80%)
- ✓ 80% of schools visited have a SLIP (BL = 69%)
- ✓ 90% of schools visited have a school budget (BL = 60%)
- ✓ 80% of schools visited have followed their school budget (BL = 56%)
- ✓ 100% of schools visited have quotations for the two largest expenditure items (BL = 86%)
- ✓ 100% of schools visited have receipts for the two largest expenditure items (BL = 89%)
- ✓ 90% of schools visited have recorded the two largest expenditure items correctly in their Combined Cash Book (BL = 52%)
- ✓ 80% of schools visited are awarded a pass mark (BL = 64%)

Recommendation 5

- (e) Develop and implement a national monitoring program, using the TFF Monitoring Form, involving visits to 920 schools across all 23 provinces.

Results Targets for 2013

- ✓ Visit 20 schools in two district/province (randomly selected) in 23 provinces = 920 elementary and primary schools
- ✓ Widely distribute the 2013 TFF Monitoring Impact Report

Recommendation 6

- (f) Research, draft, publish and distribute a TFF Subsidy Policy to all sub-national offices, schools and educational institutions across the country.

Results Targets for 2013

- ✓ 50,000 copies of the TFF Subsidy Policy distribute to all sub-national offices, schools and educational institutions across the country

Annex 1: Descriptions of the four categories of schools

Schools with no teachers on the DoE payroll database which received TFF payments (Category A1 schools)

The first category of schools identified were schools that had received their first TFF payment, however, the school did not have any teachers currently employed on the DoE's payroll database. Clearly, it was important to visit a selection of these schools to understand what was going on. Were teachers at these schools being paid by the community? Or had teachers been transferred to these schools from another school without the DoE being informed, and so they were listed on the payroll database under another school's name? It was hoped that visits to these schools would help to answer these and related questions. This category of schools was called – *schools with no teachers which received subsidy payments (or Category A1 schools)*.

Schools with teachers on payroll which did not receive TFF payments (Category A2 schools)

The second category of school were schools that had not yet received their first TFF payment, i.e. the DoE had not yet received a 2011 School Census Form from these schools, which was the basis for making TFF payments. These schools had teachers who were being paid by the DoE based on an analysis of payroll database. The DoE felt that it was important to find out why these schools had not submitted their 2011 School Census Form. These schools were called – *schools with teachers which did not receive subsidy payments (or Category A2 schools)*.

Schools with teachers on payroll which received TFF payments, but enrolment data issues (Category B schools)

The third category of school were schools that had received their first TFF payment and they had teachers listed on the DoE's payroll database. However, these schools had some issues concerning the inflation of their enrolment figures. This was determined based on a comparison between enrolment data submitted in the 2010 and 2011 School Census forms. Were these schools intentionally inflating their enrolment figures in order to access more TFF funding? This issue needed to be investigated. These schools were called – *schools with teachers that received subsidy payments that should be sampled as a priority (or Category B schools)*.

Schools with teachers on the payroll which received TFF payments (no enrolment data issues) (Category C schools)

Schools listed in the above three categories (Category A1, A2 and B schools) were a priority for the DoE to visit in order to collect quantitative data that would inform decisions on how to improve implementation of TFF Subsidy Policy. However, when officers were travelling to visit these schools they were likely to travel past other schools, i.e. schools that were not in the A1, A2 and B Categories. The DoE felt that it was important to visit these schools as it would result in a larger number of schools being visited overall, which in turn would ensure greater value for money for the national TFF monitoring program. Therefore, a fourth category of school was identified, called *schools with teachers that received subsidy payments (or Category C schools)*. These were schools that had received their first TFF payment, they had teachers being paid by payroll and they did not have any issues with regard to the inflation of their enrolment figures.

Annex 2: Methodology to select the worst performing provinces

Applying a weighted score to the three most serious school categories (A1, A2 & B)

A weighting scale was developed to select provinces that had highest number of schools in Categories A1, A2 and B. For example, schools with no teachers on the payroll (Cat A1 schools) which received subsidy payments were felt to be the most serious problem to investigate, so this category was given a weighted score of 8. The next most serious problem were Category A2 schools so this was given a weighted score of 6. The weighted scores for all four categories are listed below in Table A2-1.

Table A2-1: Weighted scores across the four categories of schools

Weighted Score	Category Description	Cat.
8	Schools with no teachers on payroll which received TFF payments	A1
6	Schools with teachers on payroll which did not receive TFF payments	A2
4	Schools with teachers on payroll which received TFF payments, but enrolment data issues	B
0	Schools with teachers on the payroll which received TFF payments (no enrolment data issues)	C

Applying a weighted score to the schools with problems with increased enrolment

The next stage in the identification of the worst performing provinces involved analysis of the enrolment data. Seven different categories of increases in enrolment data were identified, for example, the percentage of schools in a province that had increased their enrolment figures between 2010 and 2011 by greater than 70 per cent. These seven categories and the weighted scores for each category are listed in Table A2-2 below.

Table A2-2: Categories of schools with enrolment increases and weighted scores

Weighted Score	Category Description
0	Percentage of schools with no increase in enrolment
0	Percentage of schools with an increase less than 10%
1	Percentage of schools with an increase greater than 10%
2	Percentage of schools with an increase greater than 20%
3	Percentage of schools with an increase greater than 30%
5	Percentage of schools with an increase greater than 50%
7	Percentage of schools with an increase greater than 70%

Following the identification of the weighted scores for the above two category groups they were then applied to the data for each province. Then the two weighted scores were combined and 10 provinces with the highest combined score were selected, i.e. the provinces with the most schools in two category groups. The 10 provinces that were selected from this exercise are listed in Table A2-3 below. An example of the Excel data sheet, showing the weighted scores (Category A1, A2 and B schools, enrolment increases, and combined scores) for 12 the 21 provinces examined¹⁴, can be found in Annex 2a.

¹⁴ Not all provinces are shown as the Excel file is too large to fit onto one A4 page.

Table A2-3: Final list of the 10 target provinces to visit

Target Provinces
1. Eastern Highlands
2. East Sepik
3. Gulf
4. Northern
5. Madang
6. Sandaun
7. Southern Highlands
8. Central
9. West New Britain
10. Western

2.2 Selection of districts

Following the selection of provinces the next step involved the selection of districts. In order to reach the targeted number of schools the two DoE officers assigned to each province would focus on one district each. Budget and time limitations, combined with the set target of visiting 760 schools, meant that it was not practical to select the most remote districts in each province to conduct data collection. Conversely it was felt that simply visiting schools located in and around the provincial centres would not give a fair picture of the challenges schools were facing. In addition, these schools tended to be over-visited by education officials due to their proximity to the provincial centre. Therefore, it was decided to visit semi-remote districts in each province.

The selection process to identify semi-remote districts in the 10 provinces involved extensive consultations with Regional Planners from the PPRC Division, whom had in-depth knowledge of each province. Where there was a recent problem with security in a particular district then this district was removed from consideration in order to avoid placing any staff at risk. In Table A2-4 below the final list of districts selected to visit is listed alongside the names of DoE offers involved in the data collection.

Table A2-4: List of districts to be visited

Name	Province	District
(1) Jack Amenesu	Eastern HLs	Okapa
(2) James Agigo	Eastern HLs	Lufa
(3) Mara Wape	East Sepik	Angoram
(4) Raphael Pavuo	East Sepik	Maprik
(5) Peter Michael	Gulf	Kikori
(6) Madako Suari	Gulf	Kerema
(7) Sabati Mero	Northern	Ijivitari
(8) Dorcas Mugga	Northern	Sohe
(9) Linz Waimba	Madang	Bogia
(10) Brian Monie	Madang	Middle Ramu
(11) Michael Menri	Sandaun	Aitape/Lumi
(12) Maxton Essy	Sandaun	Vanimo Green
(13) Mark Meninga	Southern HLs	Ialibu/Pangia
(14) John Kawage	Southern HLs	Nipa/Kutubu
(15) Jean Taviri	Central	Rigo
(16) Kaminiel Irima	Central	Abau
(17) Joe Dau	WNB	Kandrian Gloucester
(18) Joe Logha	WNB	Talesea
(19) Emmanuel Yeina	Western	South Fly
(20) Peter Terrence	Western	North Fly

Annex 2a: Example of the weighted scores listed for the two different types of problem schools (Cat. A1, A2 and B schools & enrolment increases)

Selection of the 10 worst performing provinces based on existing data		WESTER N	GULF	CENTRA L	MILNE BAY	NORTHER N HLs	SOUTHER N HLs	EASTERN HLs	SIMBU	WESTERN HLs	SANDA UN	EAST SEPIK	MADAN G
Table A: Provinces by percentage of schools with administration problems		1	2	3	4	5	6	7	8	9	10	11	12
Weightin g Score	Province Code	51	52	53	54	55	56	57	58	59	60	61	62
	Categories of schools in relation to the Fee Free Tuition Subsidy												
6	Schools with teachers but not in official school subsidy list	2%	4%	5%	0%	1%	1%	4%	2%	5%	8%	1%	1%
4	Schools with teachers, no subsidy bec. NSC 2011 form not returned	34%	29%	33%	3%	27%	6%	4%	8%	2%	15%	11%	18%
8	Schools with no teachers, but they received a subsidy payment	5%	7%	2%	9%	7%	22%	18%	6%	9%	11%	23%	27%
0	Schools with teachers which received subsidy payments	60%	59%	60%	87%	64%	71%	74%	84%	85%	66%	64%	54%
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Weighted Score	1.83	2.01	1.80	0.90	1.72	2.01	1.86	0.94	1.06	1.95	2.36	2.93
Table B: Provinces by percentage of increased enrolments													
Weightin g Score													
	Categories of Percentage Increase in Enrolment												
0	Percentage of schools with no increase in enrolment	72%	70%	71%	58%	77%	61%	60%	60%	44%	72%	65%	60%
0	Percentage of schools with an increase less than 10%	10%	11%	11%	18%	7%	11%	14%	13%	19%	6%	10%	9%
1	Percentage of schools with an increase greater than 10%	6%	3%	7%	12%	5%	8%	9%	6%	13%	8%	7%	7%
2	Percentage of schools with an increase greater than 20%	5%	5%	4%	5%	3%	6%	6%	5%	8%	4%	4%	4%
3	Percentage of schools with an increase greater than 30%	3%	4%	3%	5%	4%	5%	5%	7%	7%	4%	5%	6%
5	Percentage of schools with an increase greater than 50%	1%	2%	1%	3%	2%	3%	3%	3%	4%	3%	3%	4%
7	Percentage of schools with an increase greater than 70%	3%	5%	3%	1%	2%	6%	4%	5%	5%	3%	6%	10%
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Weighted Score	0.53	0.67	0.50	0.55	0.48	0.93	0.77	0.92	1.05	0.63	0.87	1.22
Table C: Weighted score based on Provinces with percentage of schools with problems													
	Combined Weighted Score	2.36	2.68	2.30	1.45	2.20	2.94	2.63	1.86	2.11	2.58	3.23	4.15
		1	2	3		4	5	6			7	8	9
	Decision on whether or not to visit	Visit	Visit	Visit		Visit	Visit	Visit			Visit	Visit	Visit



Department of Education

Annex 3: Tuition Fee Free Monitoring Form

Note for DoE officer:

- This report must be completed with four people present: (1) Headteacher; (2) BOM Chair; (3) BoM Treasurer; and, (4) Parent and Citizen Association representative (ideally the Chair).
- The questions listed below require DoE officers to use their experience and intuition.
- **Write neatly to complete this report in a blue or black pen only.**

1. Questionnaire No. (code)		1a. District Name	
2. Name of School			
3. School Code			
4. Bank Name			
5. Bank Account Name			
6. Bank Account No.			
7. School Category (tick one)	A1	A2	B C

School with No Teachers which received subsidy payments	A1
Schools with Teachers which did not receive subsidy payments	A2
Schools with Teachers that received subsidy payments that should be sampled as a priority	B
Reserve List - Schools with Teachers that received Subsidy payments	C

Note: If the school is Category A2 then complete questions below 1-13 and go to the last page.

8. Name of DoE officer		Mobile Tel:
9. Time of meeting		Date:
10. Name of HT		Mobile Tel:
11. Name of BOM Chair		Mobile Tel:
12. Name of BOM Treas.		Mobile Tel:
13. Name of P&C Rep.		Mobile Tel:
Explain why someone is not present:		

14. Does the Head Teacher or TIC or BOM Chair/Treas. have a document, like a bank statement, showing the exact amount of the first Tuition Fee Free payment made in the school's bank account? (check that the statement is from Q1) ○ If there is a document then write 10 marks in space (a). ○ If there is no document write 0 marks in space (b).	Marks	
	(a) Yes	
	(b) No	
15. If there is a bank statement then write the exact amount that was received for the first Tuition Fee Free payment (leave blank if there is no bank statement)	K	
16. If there is no bank statement then ask the HT or TIC or BOM Chair/Treas. how much they think they were given for the first payment? Or see how much is listed in the Combined Cash Book. Then write the number in the space → Next go to Question 17.	1 st Payment	
	K	

17. Does the school have a document, like a bank statement, showing the exact amount of the second Tuition Fee Free payment made in the school's bank account? (check that the statement is from June, July or Aug) ○ If there is a bank statement then write the exact amount that was received for the second payment (leave blank if there is no bank statement) Next go to Question 18.	2nd payment	
	K	

18. Does the school has a dedicated file with all of the documentation about how the school has spent the Tuition Fee Free money? ○ If there is a file then write 10 marks in space (a). ○ If there is no file write 0 marks in space (b). Next go to Question 19.	Marks	
	(a) Yes	
	(b) No	

19. In 2012, has there been one or more meetings held by the school with Parents and Citizen members to inform them about the Tuition Fee Free money? ○ If there was a meeting then write 10 marks in space (a) (the P&C rep. should be able to confirm this) ○ If there are no meeting then write 0 marks in space (b).	Marks	
	(a) Yes	
	(b) No	

20. Does the school have a current School Learning Improvement Plan (SLIP)? ○ Ask to see the SLIP. If they have an up to date document then write 10 marks in space (a). ○ If they do not have a SLIP then write 0 marks in space (b).	Marks	
	(a) Yes	
	(b) No	

21. Does the school have a budget stating how the Tuition Fee Free money will be spent in 2012? ○ Ask to see the budget. If they have an up to date document then write 10 marks in space (a). ○ If they do not have a budget then write 0 marks in space (b).	Marks	
	(a) Yes	
	(b) No	

Examination of how the Tuition Fee Free money has been spent

Notes for DoE officer:

- At this point you need to undertake a detailed examination of the school's Combined Cash Book or Excel file or Budget Book or similar document, followed by checking of the documents in the school's Tuition Fee Free File.
- First, ask the Head Teacher and BOM Chair to show you where the total amount of Tuition Fee Free money is listed in the document the school is using. Next examine the expenditure items listed, after the amount of Tuition Fee Free money was entered. Now compare the school's budget (if they have a document) and answer the question below.

22. Has the budget been followed? i.e. the budget items are reflected in the Combined Cash Book similar document ○ If the budget and Combined Cash Book similar document aligned (i.e. the budget is being followed) then write 10 marks in space (a). ○ If they do not have a budget then write 0 marks in space (b).	Marks	
	(a) Yes	
	(b) No	

- Examine the expenditure items in the Combined Cash Book or similar document and then choose the **two largest in terms of kina spent to date** (i.e. two items that cost the most). These can be for goods, such as building materials and textbooks, or for services, such as labour.
- For the first expenditure item complete questions 18 to 21. For the second item answer questions 22 to 25.
- If there is no Combined Cash Book or similar document then tick the box below, and then answer questions 18-21 and 22-25 below.

22a. This school has no Combined Cash Book or similar doc (Tick the box)	
--	--

Analysis of 2 expenditure items

18. Expenditure Item No. 1			
18a. State what the money was spent on			
18b. What is the category of expenditure? (Tick one box)		Goods	Services
18c. How much was it for?	K		
			Answer
			Score
19a. Is there a quotation for the expenditure item? (Write Yes or No)			
19b. Is there a receipt for the expenditure item? (Write Yes or No)			
19c. Has this transaction been correctly listed in the Combined Cash Book or similar document? (Write Yes or No)			
Award scores based on the yes or no answers given -- "yes" = 5 marks, "no" = 0 marks.			Total=
Q19			
20. Undertake a physical verification of the goods or results of the services that the money was spent on.			
<ul style="list-style-type: none"> • Go and inspect the goods that were purchased or go and see results from the services paid for, for example, painting or building. • Give one of three scores that best fits out of either 10 or 6 or 0 marks based on how well you were able to verify the expenditures. • 10 marks = good evidence that the good or services were purchased and there appears to have been a positive impact at the school. • 6 marks = some evidence that the goods or services were purchased. • 0 marks = no or very poor evidence that the goods or services were purchased. 			
Score Q20			
21. Examine the receipt of the expenditure item. Write down the name of the company and the contact telephone.			
Name of company:		Telephone number (s):	
Call the company and verify that the goods or service for the amount listed in the Combined Cash Book or the invoice/receipt were delivered.			
Based on what you find out give one of two scores:			
<ul style="list-style-type: none"> • 10 marks = good evidence that the good or services were purchased as the document show. • 0 marks = something is clearly wrong with the documentation and it needs to be investigated. 			
Score Q21			
Write any explanatory notes here:			

22. Expenditure Item No. 2					
22a. State what the money was spent on					
22b. What is the category of expenditure? (Tick one box)		Goods		Services	
22c. How much was it for?	K				
				Answer	Score
23a. Is there a quotation for the expenditure item? (Write Yes or No)					
23b. Is there a receipt for the expenditure item? (Write Yes or No)					
23c. Has this transaction been correctly listed in the Combined Cash Book or similar document? (Write Yes or No)					
Award scores based on the yes or no answers given -- "yes" = 5 marks, "no" = 0 marks.					Total=
Q23					
24. Undertake a physical verification of the goods or results of the services that the money was spent on.					
<ul style="list-style-type: none"> Go and inspect the goods that were purchased or go and see results from the services paid for, for example, painting or building. Give one of three scores that best fits out of either 10 or 6 or 0 marks based on how well you were able to verify the expenditures. 10 marks = good evidence that the good or services were purchased and there appears to have been a positive impact at the school. 6 marks = some evidence that the goods or services were purchased. 0 marks = no or very poor evidence that the goods or services were purchased. 					
Score Q24					
25. Examine the receipt of the expenditure item. Write down the name of the company and the contact telephone.					
Name of company:			Telephone number (s):		
Call the company and verify that the goods or service for the amount listed in the Combined Cash Book or the invoice/receipt were delivered.					
Based on what you find out give one of two scores:					
<ul style="list-style-type: none"> 10 marks = good evidence that the good or services were purchased as the document show. 0 marks = something is clearly wrong with the documentation and it needs to be investigated. 					
Score Q25					
Write any explanatory notes here:					

Note: Complete the summary table below.

- Complete the table below by listing the marks you have awarded above.

Table 1: Summary of Marks from Questions

	Marks awarded	
	(a)	(b)
Question 14	/10	/10
Question 18	/10	/10
Question 19	/10	/10
Question 20	/10	/10
Question 21	/10	/10
Question 22	/10	/10
Total Marks (combine for both columns)	Out 60 marks	

Table 2: Combined findings from the review of up to 15 expenditure items

Expenditure Item No. 1	Marks
Question 19 combined score =	/10
Question 20 combined score =	/10
Question 21 combined score =	/10
Expenditure Item No. 2	/10
Question 23 combined score =	/10
Question 24 combined score =	/10
Question 25 combined score =	/10
Total score out of 60 marks =	

Total score out of 120 marks (Table 1 + Table 2 scores) =	
--	--

Notes for DoE officer:

- Study the information listed in Tables 1 and 2 above and make a recommendation of either a "Pass" or "Fail" mark for the school.
- At this point it should be clear as to whether or not the school has managed the Tuition Fee Free money well or poorly. If the marks are low then clearly there are problems that the school needs to sort out and it will have a fail mark.
- If the school has done a good job managing the money and there is good documentation as to how the money has been spent then a "Pass" mark should be given.
- If there are problems with how the Free Fee Tuition money has been managed then a "Fail" mark should be given.

Overall performance mark of the school in managing the Tuition Fee Free money

Pass or Fail? – (Tick one box)		Description of Score
Pass	<input type="checkbox"/>	<ul style="list-style-type: none"> An examination of the scores listed in Tables 1 and 2 above show that overall the school has done <u>a satisfactory job in fully accounting for Free Fee Tuition money.</u> Under a Pass mark there may be some minor mistakes that the school has made, however, these can be addressed in the future.
	<input type="checkbox"/>	
Fail	<input type="checkbox"/>	<ul style="list-style-type: none"> An examination of the scores listed in Tables 1 and 2 show that overall the school has <u>done a poor job in fully accounting for Free Fee Tuition money.</u> Under a Fail mark there is a need for a follow-up school visit to fully understand and help solve the problems found.
	<input type="checkbox"/>	

Write a statement in the right-hand box explaining or justifying the Pass or Fail mark that has been given	

Signed by DoE officer		Date:
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Signed by HT	I have been told the score our school has been given & I understand why	
Singed by BOM Chair	I have been told the score our school has been given & I understand why	
Singed by BOM Treasurer	I have been told the score our school has been given & I understand why	
Singed by P&C rep.	I have been told the score our school has been given & I understand why	

**Category A2 Report -- Schools with Teachers on the payroll
which did not receive subsidy payments**

Explain clearly what is going on:

Signed by DoE officer

Date:

Recommendations Report for _____ school

Recommendations for the school to address

- Complete the recommendations report below and give it the school.
- One report should be given to every school for both pass and fail awards.

1. Name of DoE officer		Mobile Tel:
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Select any of the recommendations below if they are relevant for your report:

The school must immediately purchase a Combined Cash Book and then correctly enter all of the transactions to date concerning use of Tuition Fee Free funds. They must get the advice from someone who knows how to list entries correctly (tick box if relevant)	
The school must complete a 2011 School Census Form and submit it to the DoE so that they can receive funding (tick box if relevant)	
The school must hold a meeting with parents and citizens members and inform them about all aspects of the Tuition Fee Free money and to get the endorsement on what it should be spent on.	
The school must establish a dedicated file and carefully keep all of relevant information.	
The school must not spend Tuition Fee Free money on: _____	
The school must send the contact details by text within 24 hours for one or two of companies/people who provided goods and services for the expenditure items examined	
The school must send the contact details by text within 24 hours for one or two of companies/people who provided goods and services for the expenditure items examined	
The school must hold a meeting with BOM and draft a budget stating how the Tuition Fee Free money will be spent in 2012. This budget must then be endorsed through a meeting of P&C members.	

Other recommendations:

[illegible]



Department of Education

Annex 4: Enrolment Verification Form

Province _____ School _____ School Code _____

Enumerator's Instructions: Section A

Section A of the this survey has been designed primarily to verifying the accuracy of 2012 National School Census that will be used to generate the 2013 Tuition Fee Free disbursement. With this aim in mind, the objectives of the survey are:

- To measure how accurately the enrolments are recorded in the 2012 National School Census (NSC) form by cross checking the data with the number of pupils recorded on the school roll during School Census Week
- To verify that the class lists in school roll accurately records pupils who have been attending selected classes since this year's School Census Week.
- To monitor and provide guidance to head teachers about the accuracy of recording data in the school roll and the importance of reporting this data in the NSC
- Build capacity of DOE officers at the sub-national level to carry out future Enrolments verification checks and to develop a monitoring which can be used to undertake this task

One further objective, not related to the school fee free disbursement, is to verify that the September 2012 payroll records accurately reflects the teachers working at each school

When undertaking school visits, the team should be made up of an officer from the NDoE and the provincial/district. The school visit should be conducted in the following steps:

1. Upon reaching the school, proceed to the Head Teacher's or Teacher in Charge's (TIC) office.
2. Introduce yourself, and explain the purpose of your visit.
3. Provide the letter from the Secretary to the Head Teacher/TIC.
4. As general rule, when you arrive at the school attempt to complete Section A of the survey.
5. When visiting a secondary school it is important that you undertake the classroom observation when the register is taken. This is normally at 8AM so it is a recommendation you arrange this with the Head Teacher prior to your visit.
6. Before proceeding to the class, provide the head teacher with Schedule B, which details all the required documents, which he/she must provide in order for you to complete Section B of the survey.
7. Generate the score for section A
8. Complete Section A feedback form
9. After Section B is completed, the Provincial officer should go over the Section A feedback form with the School Head Teacher or TIC. Where irregularities are found, it is important that corrective action is suggested to the Head Teacher/TIC. Furthermore, the Head Teacher/TIC needs to be made aware of any consequences if the advice provided is not followed, and that further action may be taken in some cases. If a school does not yet have a copy of the 2012 NSC form, it is important that they are provided with a copy.

Verification of the teacher records will take place at the NDoE.

Section A: Verification of March 2012 enrolment records and August 2012 Alesco data

Instructions and Questions		Number/ Response	Unit
1 Pre-classroom observation - Collect Enrolment and teacher data			
Purpose: To collect the number of enrolments reported in the National School Census (NSC) form and a record of the teachers who worked at the school in August 2012 for verification purposes			
1.1	Enter the total number of enrolments at the school on the National School Census (NSC) Week of 2012.	_____	Enrolments
1.2	What source document did the enrolment numbers come from? <i>The source of this information should come from examining the schools National School Census form. If this is not available, use school roll book for the current year</i> a. NSC Form 2012. [GO TO QUESTION 1.4] b. Other document used to report enrolments e.g. Roll Book, Admission Book [GO TO QUESTION 1.3]	(tick only one answer) <input type="checkbox"/> <input type="checkbox"/>	
1.3	If a copy of the 2012 NSC form is not available, ask the head teacher to which statement below best explains why a. The NSC has been completed but is not kept at the school b. The National School Census form was not completed c. The School did not give/receive the school census form d. Other	(tick only one answer) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
1.4	Ask the head teacher to supply the names and file numbers of all registered teachers at the school who will be paid by the NDoE Alesco system in August. <i>Enter the names, grades and file numbers on Schedule A. This will be cross checked with August payroll at NDoE</i>	See Schedule A: Teacher details	
1.5	How many registered teachers at the school will be paid by the NDoE Alesco system in the month of August on the list provided for question 1.4?	_____	Teachers
Pre-classroom observation - Grade Verification Check			
Purpose: To verify the total number of enrolments in a randomly selected grade is the same as the number of enrolments entered in the NSC form <i>Select a grade at random from the NSC form. If the NSC form is not available, select a grade from the school roll book</i>			
2.1	Enter the selected grade	_____	Grade
2.2	Enter the total number of pupils in the grade selected <i>Ask the head teacher to provide the roll book(s) for the selected grade.</i>	_____	Enrolments
Enter then number of enrolments in each class list for the grade on School Census Week			
2.3	Class A	_____	Pupils
2.4	Class B	_____	Pupils
2.5	Class C	_____	Pupils
2.6	Class D	_____	Pupils
2.7	Class E	_____	Pupils
2.8	Class F	_____	Pupils
2.9	Count the number of times pupil's dates of birth (DoB) are missing in the school roll for the selected grade for Classes A-F.	_____	Number of missing DoB
Classroom observation – Pupil attendance verification check			

Purpose: To verify the accuracy of the school register by: -

1) checking that the pupils who are marked present, are attending the class;

2) check a selected sample of **absent** pupils who have been marked present in the last seven days, actually **did attend the class**

This section can only be completed if you are provided with a copy of the 2012 NSC.

Go to a class in the grade selected in 2.1.

Ask the teacher to complete the register if it has not been taken

3.1 How many pupils are marked present in the class register? _____

If the register was not taken in your presence, take the register again to verify its accuracy

3.2 Do all the pupils appear to be present when their names are called? ☐ Yes ☐ No

3.3 How many pupils are marked absent in the register? _____

*Look at the class register. Complete the following table for five pupils who are **marked absent in the register today but who have attended the class in the last seven days.***

3.4 Ask the pupils in the class which pupil has never attended the class.

Absent Pupils Name		
a)	<input type="checkbox"/> Attended Class	<input type="checkbox"/> Never attended Class
b)	<input type="checkbox"/> Attended Class	<input type="checkbox"/> Never attended Class
c)	<input type="checkbox"/> Attended Class	<input type="checkbox"/> Never attended Class
d)	<input type="checkbox"/> Attended Class	<input type="checkbox"/> Never attended Class
e)	<input type="checkbox"/> Attended Class	<input type="checkbox"/> Never attended Class
f) Total pupils who never attended class		

4 Classroom observation - Teacher verification check

Purpose: To verify three teachers are presently teaching in the school

Complete the following table for three teachers selected from

Schedule A by asking the pupils when they last saw the teachers. If the pupils do not know any of the selected teachers, ask another teacher.

In large schools, select teachers who are teaching the same grades which the pupils who are asked are in. (Example; Lower primary teachers for lower primary pupils or upper primary teacher for upper primary pupils)

Teacher Name	Grade/ Current Subject	Less than a month ago	In between a month and 6 months ago	Not this year
a)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Guidelines to score Section A and complete the Feedback form

Question	How to complete the Section A feedback form
1.2 b	If you have selected b in question 1.2, circle 1 on the feedback form.
2.1-2.3	If the number of enrolments on the NSC form is LESS THAN the number counted in the class

	register circle 2 on the feedback form.
2.4	If the answer is greater than zero, circle 3 on the feedback form.
2.5	If there are missing Dates of Birth, circle 4 on the feedback form.
3.2	If a number of pupils who are marked present are not in the class, circle 5 on the feedback form.
3.4 f	If the total number of pupils who have never attended the class is greater than 0, circle 6 on the feedback form.
4. a-c	If any teachers have not been seen in between a month and the start of the year, circle 7 on the section A feedback form.

Section A Feedback form

The following form should be completed by the enumerator and provided to the School Head Teacher/TIC after the completion of Section A. The feedback should be provided by the Provincial District representative

Circle relevant feedback	Feedback based on findings of survey to be provided by the provincial/district official	
1	<p>It has been noted that you did not have the National School Census Form on the school premises at the time of the interview. This concerns us that the National School Census was never completed. It has to be stressed that you are responsible for ensuring: -</p> <ul style="list-style-type: none"> • you get a copy of the NSC form; • completing and returning the form; and • keeping a copy at the school for audit/inspection purposes. <p>We need to draw your attention that you have not fulfilled these regulations and therefore you have grossly negligent in your roll as Head Teacher/TIC. Further action may be taken and will be discussed with the PEA</p>	
2	You have some calculation errors on the NSC form. You should take more care when completing it to ensure it is accurate. It is important that enrolment numbers recorded in this form are accurate because it depends on you allocation of resources for your school, district, province and the country as a whole.	
3	It appears you have entered an inflate number of the enrolments in the NSC. This is a serious fraudulent act and the province may take action against you and/or the school. Based on the Education act regulations, a number of possible measures may be taken.	
4	It appears it has not been possible to accurately complete the Enrolments by age section of the school census because your staffs have not recorded their students date of births. The Government is actively pursuing the goal of reducing the number of over-aged pupils attending school. This is an important indicator because if it is achieved it should improve school learning environment, and show that the government is delivering education to PNG's Children at an approximate age.	
5	There appears to be pupils marked present in the register who are not in class. This is a concern because it doesn't reflect your true attendance register.	
6	There appears to be pupils marked absent in the register who have never attended the class. This is a concern because it indicates inflation of school enrolment.	
7	It is apparent there are a number of teachers have not been seen by the pupils in the last 4 weeks.	

Schedule A: Teacher details – If possible, *save time by photocopying a relevant school document that has both the teachers file number and his/her name.* Get the head teacher to enter the grade or subject(s) for each teacher

[illegible]