

FUNDING THE ERP

Analysis of funding for the implementation of the Education Response Plan (ERP) for refugees and host communities



This paper is an analytical review of the financial performance of the Education Response Plan for refugees by the end of June 2020. This analysis gives an indepth review of the education financing for Government of Uganda supported schools in refugee settlements in Lamwo District Local Government. The total contribution of the Government of Uganda to the actual ERP spend was USD 11.86 million (9.38%). The multilateral donors contributed most to the ERP between year 0 and year 1, with a total contribution of USD 38.69 million (31%).

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This paper was written by the Centre for Budget and Tax Policy. Oxfam acknowledges the assistance of Philip Talemwa and Elizabeth Deng in its production, as well as all the respondents who shared their views and experiences. It is part of a series of papers written to inform public debate on development and humanitarian policy issues.

For further information on the issues raised in this paper please email advocacy@oxfaminternational.org

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The information in this publication is correct at the time of going to press.

Published by Oxfam GB for Oxfam International under ISBN 978-1-78748-845-8 in December 2021. DOI: 10.21201/2021.8458

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Cover photo: Jennifer, 24, teacher at Primary School, Palabek Refugee Settlement, Uganda © Emmanuel Museruka/Oxfam

LIST OF ACRONYMS

CRRF Comprehensive Refugee Response Framework

ERP Education Response Plan

ESSP Education Sector Strategic Plan

GoU Government of Uganda

IGAD Intergovernmental Authority on Development

MoES Ministry of Education and Sports

MoFPED Ministry of Finance Planning and Economic

Development

NDP National Development Plan

OPM Office of the Prime Minister

ReHoPE Refugee and Host Population Empowerment

STA Settlement Transformation Agenda

TVET Technical and Vocational Education and Training

UGX Uganda Shillings

UNHCR United Nations High Commission for Refugees

UPE Universal Primary Education

UPOLET Universal Post O'Level Education and Training

USD United States Dollar

WHS World Humanitarian Summit

SUMMARY

Uganda has provided refuge to people from neighbouring countries over many years and currently supports 1,446,378 refugees as of December 2020. While most refugees are from South Sudan and DRC, Uganda also hosts refugees from Burundi, Somalia, Rwanda, Eritrea, Sudan and Ethiopia. According to UNHCR data, 51% of the refugee population is of school going age (3-17 years).

Uganda's Refugee Act of 2006 provides that refugees should have the same access to elementary education as Ugandan nationals and the same access to further studies as other foreigners living in Uganda. Despite this, in 2018, it was estimated that 57% of refugee children in Uganda (at least 353,000) and 34% of local children in refugee-hosting districts (around 171,000) do not have access to education.¹

The Education Response Plan for Refugees and Host Communities (Education Response Plan or ERP) was developed to ensure improved learning outcomes for increasing numbers of refugee and host-community children and adolescents across Uganda. The core principle of the ERP was to ensure that all refugee children and adolescents, as well as children within host communities, have access to good quality education at all levels, irrespective of the country of origin of the refugees and their location within Uganda. The ERP was projected to reach 675,000 refugee and host community learners per year, costing USD 389 million over 3.5 years.

The ERP targeted 12 districts of Yumbe, Moyo, Arua, Adjumani, Koboko, Lamwo, Kiryandongo, Kyangwali, Kamwenge, Kyegegwa, Isingiro and Kampala, and 34 sub counties where refugees are settled. It covered all refugee children, adolescents and youth registered by the Office of the Prime Minister (OPM) from South Sudan, DRC, Burundi and other countries as well as the host community children.

This paper assesses financing allocations for the implementation of the ERP for the last 3 years 2018-2021. Oxfam hopes its findings will influence policy planning for the next budget process and encourage the government to direct adequate resources to support the ERP and advance education for refugees.

KEY FINDINGS

- The ERP is financed by the Government of Uganda with support from development partners (up to 26 organizations) including the United Nations Population Fund (UNFPA), United Nations High Commission for Refugees (UNHCR) and United Nations Children's Emergency Fund (UNICEF).
- The 3-year ERP has a total estimated cost of USD 389 million with an actual spend of USD 126.43 million as of June 2020, translating to 32.5%. Of this expenditure, USD 101.53M (80.3%) was spent at district level.²

- The total contribution of the Government of Uganda to the actual ERP spend is USD 11.86 million (9.38%). The multilateral donors contributed most to the ERP between year 0 and year 1, with a total contribution of USD 38.69 million (31%).
- The Government's expenditure is largely focused on ensuring the quality of education, including the provision of scholastic materials and payment of teachers' salaries to ensure their availability to provide the education services. The biggest proportion of Government funding went to payment of teacher salaries followed by scholastic materials.
- Primary education for children between 6-12 years takes up the largest expenditure of the ERP resources.
- The resources that have been spent by Government of Uganda are channelled annually through the universal primary education (UPE) capitation and universal secondary education (USE) grant to the schools in the settlements/camps.
- Yumbe district had the highest expenditure (USD 2.615M) at the end of October 2020, followed by Arua (USD 2.141M) and Isingiro (USD 1.342M).

KEY OBSERVATIONS

- There was limited consultation of critical stakeholders in the development of the ERP 2018 – 2021, which affects implementation through a gap in coordination
- Strategic Objective 1 of the Education Sector Strategic Plan (ESSP) 2017 2020 is about achieving equitable access to education and training but also explicitly highlights the need to provide education to refugee and host communities. However, the ESSP 2017 2020 under the annualised implementation plan, does not capture the priority intervention on provision of education to refugee and host communities. With this omission, it follows that the priority intervention on provision of education to refugees and host communities was not costed in the sector strategic plan.
- The low rate of spending against the overall ERP budget presents a threat to its completion given most resources have not been spent.

KEY RECOMMENDATIONS

- Financing for the ERP should all be channelled for implementation in line with the ESSP, focusing on Objective 1 to allow effective tracking and monitoring of planned outcomes in the plan.
- The Refugee Department under the Office of the Prime Minister (OPM) should be consulted more for interventions that relate to refugees since they are mandated to handle refugee issues in the country for better implementation and management.
- The ERP outcomes and activities should be aligned with the annual district education department budgets.

• Cost the refugee education priority intervention in the education plans in the Programme Implementation Action Plan (PIAP) moving forward.

With the ongoing conflicts outside Uganda's borders and increasingly frequent domestic natural disasters, displacement of women, children, and men from one locality to another is unavoidable. With the guidance of the 2006 Refugee Act, communities in Uganda continue to share resources with refugees. There will be a continuous need to re-enforce the support to the host communities. Strengthening access to and the quality of Uganda's education system in the context of the refugee education crisis is critical.

1 BACKGROUND

REFUGEE EDUCATION IN UGANDA

Uganda has provided refuge to people from its neighbouring countries over many years and currently hosts the largest number of refugees in Africa. There are 1,446,378 refugees in Uganda, including nationals of South Sudan (889,054), DRC (421,563), Burundi (49,728), Somalia (44,479), Rwanda (17,883), Eritrea (16,446), Sudan (3,291) and Ethiopia (3,234) and others (700). More refugees continue to arrive, fleeing horrific violence and persistent political instability in eastern Democratic Republic of Congo and South Sudan. More than 130,000 new refugees arrived so far this year alone, 60% of them children.

In conformity with various international human rights conventions, Ugandan laws and policies ensure refugees in Uganda have access to a range of social services and facilities. Their right to access health, education and social services is established within the national development plan. All new arrivals (refugees) receive land for residential and farming purposes. Refugees in Uganda also have the right to work and to establish businesses.

The 2006 Refugee Act mandates the Commissioner for Refugees to liaise with UNHCR and other agencies for the protection of refugees and the formulation of programmes for ensuring that adequate facilities and services for reception of refugees, settlement and integration are available.⁴

The Comprehensive Refugee Response Framework (CRRF), was launched in 2017 as a multi-stakeholder coordination model on refugee matters focusing on humanitarian and development needs of both refugees and host communities, building on existing initiatives and policies. The main aim of the CRRF in Uganda was to facilitate the link between humanitarian and development actors and activities; to agree on policy priorities; to enhance development in the refugee hosting districts and improve the integrated service delivery in areas such as education, health, water, sanitation and livelihoods for both refugees and host communities.

The CRRF together with the 2006 Refugee Act and the 2010 Refugee Regulations provide that refugees should have access to the same public services as nationals, including education services. Efforts to ensure this were supported by the United Nations through the Refugee and Host Population Empowerment (ReHoPE) initiative that was developed in collaboration with the World Bank. In addition, the Settlement Transformation Agenda (STA) required the Office of the Prime Minister (OPM) to develop and implement a Refugee Settlement Transformative Agenda and provide an entry for the decentralized districts to make provisions for the refugees.

Education is identified by refugees as one of their highest priorities. According to the Global Compact on Refugees (2018), states and relevant stakeholders should contribute resources and expertise to expand and enhance the quality and inclusiveness of national education systems to facilitate access to refugees and host community children.⁵

Uganda's Refugee Act of 2006 provides that refugees should have the same access to elementary education as Ugandan nationals and the same access to further studies as other foreigners living in Uganda. It also provides for the recognition of foreign certificates, diplomas, degrees.

Despite the commitments on paper, more than half of all refugee children in Uganda are out of school, and many of them have been for several years. Even for those who can attend school, the quality of education is severely compromised by a shortage of classrooms, teachers, and materials. Class sizes average more than 150 children, with some squeezing in 250 children or more. Dozens of temporary school structures are at risk of collapse but there are no funds for repairs, while newly built learning centres for new arrivals remain closed as there are no funds to open them and provide teachers. According to UNHCR data, 51% of the refugee population are of school going age (3-17 years). In 2018, it was estimated that 57% of refugee children in Uganda (at least 353,000) and 34% of local children in refugee-hosting districts (around 171,000) do not have access to education.

THE EDUCATION RESPONSE PLAN FOR REFUGEES AND HOST COMMUNITIES

The purpose of the ERP is to set out a realistic and implementable plan to improve learning outcomes for the increasing numbers of refugee and host-community children and adolescents across Uganda. The timeframe for this plan was January 2018 to June 2021. The period January 2018 to June 2018 was considered year zero, with the first full year of the plan starting in July 2018, in line with the Uganda's budget year. The plan is designed to be a three-year rolling plan. With each year that passes, the achievements, lessons learned, and challenges are reviewed, and an additional year added to the planning cycle. Year zero (January to June 2018) included both direct implementation of the priorities and activities set out in this plan as well preparatory work, analysis and studies to inform ongoing implementation.⁸

The launch of the ERP heralded an opportunity to ensure a better future for hundreds of thousands of children. The plan—the first of its kind worldwide—represents a huge policy step forward for refugee education. The ERP set out a realistic and coordinated plan to ensure quality, accredited education for refugees and host communities within a national education system on a multi-year basis. It demonstrates that universal schooling in a refugee crisis is both affordable and achievable if the international community acts decisively. The ERP shows how an average of 567,500 learners per year can be reached with improved education services, at a total cost of \$389 million over 3.5 years.

The ERP was developed to ensure improved learning outcomes for increasing numbers of refugee and host-community children and adolescents across Uganda. The Plan was designed to be realistic and implementable based on existing and potential resource flows. The ERP targeted 12 districts of Yumbe, Moyo, Arua, Adjumani, Koboko, Lamwo, Kiryandongo, Kyangwali, Kamwenge, Kyegegwa, Isingiro and Kampala, and 34 sub counties where refugees are settled. It covered all refugee children, adolescents and youth registered by OPM from South Sudan, DRC, Burundi and other countries and the host community children.

The ERP was designed within the context of the Education Sector Strategic Plan (2017-2020). Objective One of the Education Sector Strategic Plan (ESSP) emphasized the need to develop and implement response programs for the provision of quality education to refugees and the host communities.

RATIONALE FOR THE STUDY

The global response to the unprecedented movement of refugees has to date been inadequate. This paper assesses financing allocations to the implementation of the ERP for the last three years. Oxfam hopes its findings will influence policy planning for the next budget process and encourage the government to direct sufficient resources to support the ERP to advance education for refugees.

2. KEY FINDINGS

This section reviews the financing of the ERP for the years 2018 to 2020 and the challenges faced in implementing it.

FUNDING TO THE ERP

The ERP is financed by the Government of Uganda with support from development partners – up to 26 organizations. The total contribution of the Government of Uganda to the actual ERP spend is USD 11.86 million (9.38%). The ERP has a total estimated cost of USD 389 million with an actual spend of USD 126.43 million as at end of June 2020, translating to 32.5%. Of this expenditure, USD 101.53M (80.3%) was spent at district level.⁹

With the de-linkage of the ERP from the ESSP 2017 – 2020 annualized implementation plan which guides priorities that should be funded and implemented, financing for the ERP was reviewed through the Government of Uganda inclusive education financing to refugee hosting districts, but specifically the schools in camps/settlements and the development partners reporting on their contribution towards the ERP.

The multilateral donors contributed most to the ERP between year 0 and year 1, with a total contribution of USD 38.69 million (31%) across areas. Government of Uganda came in fourth with a total contribution of USD 11.86 million (9%) across the ERP programmes.

1% 1% 31% 31% 28% Sovernment Foundation Private donors

Figure 1: ERP funding by source year 0 - year 2

Source: (ERP Financial Tracking Dashboard 2020)

INTERVENTIONS FUNDED IN THE ERP

Interventions to the ERP focused on providing education opportunities to 3-to 24-year-old children, adolescents, and youth both from refugee and host communities, of which an average of 23% of the target beneficiaries for each year from the host communities.

The interventions were designed to bring more learners into education and ensure the quality of learning through construction of school facilities, provision of scholastic/instructional materials, expansion of access to lifeskills/vocational skills opportunities and improved safety and accessibility of school environments place, especially for children living with disabilities who have currently very limited access to education.

The ERP also targeted improvement in the pupil teacher ratio through employing more teachers to provide educational access to more children while maintaining and improving the quality of learning in the long term. This was supported through payment of salaries for teachers, provision of new teacher training specific to the needs of refugee children, continuous teacher development support, school governance strengthening, provision of teacher and learning materials, support to school clubs and improvement of pedagogy and pilot innovations. To improve access to education, the ERP aimed to strengthen the absorption capacity of the government primary and secondary schools through introducing double shifting in the target schools. It also provided for a range of non-formal alternative education programmes for the over aged children, out of school children and youth.

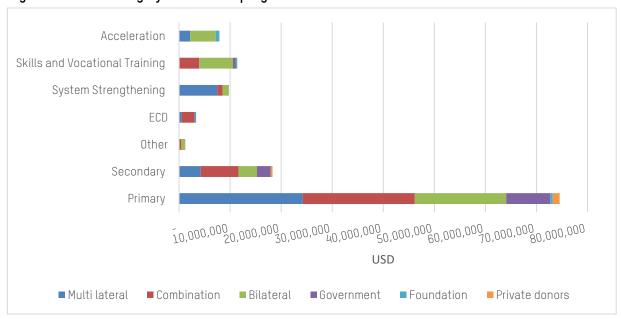


Figure 2: ERP Funding by Source and programme area

Source: (ERP Financial Tracking Dashboard 2020)

Primary education got the most funding in the ERP with USD 74.552 million (58.97%) spent by the end of June 2020. This was followed secondary education – USD 18.295 million (14.47%) and third was skills and vocational training – USD 11.381 million (9%). By the end of June 2020, Government of

Uganda had only contributed to these three areas: primary education, secondary education and skill and vocational training.

Government expenditure focused primarily on improving quality of education, including through the provision of scholastic materials and payment of teachers' salaries to ensure their availability to provide the education services. Figure 3 below provides a breakdown of funding to the ERP according to education level i.e., primary, secondary, and tertiary level.

8,616,333.71

2,688,098.71

557,455.68

Primary Secondary Skills and voccational training

Figure 3: Government ERP spend by Programme (USD)

Source: (ERP Financial Tracking Dashboard 2020)

Primary education takes up the largest proportion of the available resources, supporting children of six to 13 years of age, followed by secondary school education for both refugees and host communities.

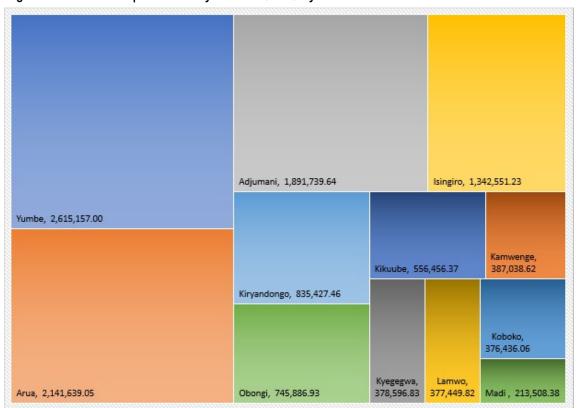


Figure 4: GoU ERP expenditure by district (USD) by end of FY 2019/20

The biggest proportion of this funding is to payment of teacher salaries followed by scholastic materials as indicated in Figure 5 below.

1,791,789.76 5,616.87

2,357,796.90 7,706,684.58

Teacher Salary Materials Infratstructure System strengthening (district)

Figure 5: Government ERP spend by activity (USD)

Source: (ERP Financial Tracking Dashboard 2020)

The resources that have been spent by Government of Uganda are channelled annually through the UPE and USE capitation grant to the schools in the settlements/camps. ¹⁰ Yumbe (USD 2.615M) had the highest expenditure at end of June 2020, followed by Arua (USD 2.141M) and Isingiro (USD 1.342M)

Table 1: Financial performance of ERP by activity

Activity	Year 0 (Jan to June 2018)	Year 1 (July 2018 - June 2019)	Year 2(July 2019 to June 2020)	Total planned spend by end of year 2	Spend by end of year 2	Variance	Exp performance
Infrastructure	24,694,725	27,001,878	26,715,068	78,411,671	27,356,492.70	- 51,055,178.30	35%
Materials	14,378,392	21,021,764	22,593,011	57,993,167	16,061,223.29	- 41,931,943.71	28%
Teachers' salary	18,899,778	25,708,324	31,574,938	76,183,040	22,106,724.52	- 54,076,315.48	29%
Teachers training	488,983	732,255	934,146	2,155,384	8,907,087.42	6,751,703.42	413%
Training to the children	6,507,960	13,242,690	13,585,207	33,335,857	28,288,828.36	- 5,047,028.64	85%
Strengthening community	3,577,024	5,112,226	6,709,789	15,399,039	4,415,572.76	- 10,983,466.24	29%
Strengthening district	485,360	557,759	660,273	1,703,392	13,606,412.86	11,903,020.86	799%
Strengthening national	187,371	374,743	374,743	936,857	2,668,476.80	1,731,619.80	285%
Piloting/material development	1,714,984	2,425,280	816,282	4,956,546	621,322.35	- 4,335,223.65	13%
Other					2,393,035.65		
Total	70,934,577	96,176,919	103,963,457	271,074,953	126,425,177		

Source: Education Response Plan for refugees and host communities in Uganda

The ERP had a total planned expenditure of USD 271.074 million by end of June 2020 and had a cumulative expenditure of USD 126.425 million, a 47% expenditure performance rate. Whereas piloting, strengthening community, materials and teacher's salary performed below 30%, teachers training, district and national strengthening performed beyond 100% with some rates as high as 799% for the district strengthening.

ERP PERFORMANCE: THE CASE OF LAMWO DISTRICT

The study took specific interest in Lamwo district, especially given that Oxfam Uganda is implementing a 5-year project there on the 'Resilient Learners, Teachers and Education Systems.' 11

The education department in Lamwo has had a gradual and steady increase in its budget allocation from FY 2015/16 to FY 2019/20. Whereas the study is about the financial performance of the ERP which runs from FY 2017/18 to FY 2020/21, we looked at FYs 2015/16 – FY 2016/17 to interrogate whether the ERP had a positive impact on the Government of Uganda allocation for education, specifically in the refugee settlements of Palebek Ogili, Palabek Kal and Palabek Gem in Lamwo district.

50% 47% 47% 44% 45% 39% 40% 38% 35% 30% 25% 20% 15% 5% 0% FY 2015/16 FY 2016/17 FY 2017/18 FY 2018/19 FY 2019/20

Figure 6: Proportion of Education department budget to total district budget, FY 2015/16 - 2019/20

From Figure 6 above, the education budget Lamwo District Local Government steadily declined from 47% in the FY 2017/18 to 39% of the total district budget in the FY 2019/20. The allocation to the UPE schools in refugee settlements of Palabek Ogili, Palabek Kal and Palabek Gem increased between the FY 2018/19 and FY 2019/20 from UGX 1.227bn to UGX 1.322bn (MoFPED 2019). The Universal Secondary Education (USE) contribution only went to Palabek Secondary School as per the district approved budget estimates. Whereas there was no non-wage recurrent allocation in the FY 2018/19, UGX 0.076bn (MoFPED 2019) was allocated for non-wage recurrent to Palabek Secondary School in the FY 2019/20.

Table 2: UPE and USE allocations in Palabek between FY 2018/19 and FY 2019/20 $\,$

School	FY 2018/19		FY 2019/20 Approved budget		
	Approved budget				
	Wage	Non-wage	Wage	Non-wage	
Akanyo P/S	-	7,018	-	9,930	
Beyogoya P/S	52,865	2,944	52,865	4,254	
Kapetta P/S	52,865	-	52,865	7,158	
Lapalangwen P/S	52,865	-	52,865	4,602	
Lamwo gog P/S	60,417	-	60,417	8,562	
Latebe P/S	52,865	-	52,865	8,286	
Dicwinyi P/S	140,626	_	140,626	10,362	
Pauma p/s	-	-	-	5,502	
Palabek kal p/s	-	-	-	7,422	
Auuu-alali p/s	52,865	-	52,865	6,150	
Liri p/s	52,865	_	52,865	6,354	
Layamo Agwata	60,417	5,858	60,417	7,350	
Ayuu Anaka p/s	-	5,391	-	6,354	
Gem Mede p/s	67,969	5,713	67,969	8,958	
Paracelle P/S	52,865	3,652	52,865	5,274	
Padwat Primary School	67,969	10,061	67,969	14,526	
Lungwar primary School	60,417	7,002	60,417	8,322	
Gem p/s	150,626	11,148	150,626	15,234	
Laboroyeng p/s	60,417	6,285	60,417	7,590	
Likiliki p/s	60,417	4,393	60,417	5,934	
Lugedde p/s	52,865	-	52,865	5,166	
Apyeta p/s	-	6,245	-	6,894	
Total UPE	1,152,195	75,710	1,152,195	170,184	
Palabek Secondary	164,892		164,892	76,527	
Total USD	164,892	-	164,892	76,527	

Source: Approved budget estimates, Lamwo DLG FYs 2018/19 and 2019/20

KEY OBSERVATIONS ON ERP FUNDING

The ERP aims to strengthen access, quality, and the education system's capacity to respond to the refugee education crisis. With a dual focus on response and system strengthening, the ERP is a strategic instrument for the long-term strengthening of Uganda's refugee-inclusive education system. The response budget was USD 389 million from January 2018 to June 2021. 12

Strategic Objective 1 of the ESSP 2017 – 2020 is about achieving equitable access to education and training but also explicitly highlights the need to provide education to refugee and host communities. However, it is worth noting that in the ESSP 2017 – 2020 under the annualised implementation plan, the priority intervention on provision of education to refugee and host communities is not captured under the $1^{\rm st}$ strategic objective of the plan. With this omission, it follows that the priority intervention on provision of education to refugees and host communities was not costed in the sector strategic plan.

The ERP is financed by the Government of Uganda with support from development partners – up to 26 organizations (see annex 1). The ERP has a total estimated cost of USD 389 million with an actual spend of USD 126.43 million as at end of June 2020, translating to 32.5%. Of this expenditure, USD 101.53M (80.3%) was spent at district level. 13

The resources that have been spent by Government of Uganda are channelled annually through the UPE capitation and USE grant to the schools in the settlements/camps. Yumbe (USD 2.615M) had the highest expenditure at end of October 2020, followed by Arua (USD 2.141M) and Isingiro (USD 1.342M).

3. CONCLUSION

With ongoing armed conflict and political instability outside Uganda's borders and the natural disasters domestically, movement of women, children, and men from one locality to another is unavoidable. With the guidance of the 2006 Refugee Act, communities in Uganda continue to share resources with refugees and there will be a continuous need to reenforce the support to the host communities. Strengthening access to and the quality of Uganda's education system to enable it to respond to the refugee education crisis is critical.

Inter-program and department collaboration is critical to sharing the development agenda with refugees while ensuring that the host communities are not marginalised. The scattered financing support from development partners ought to be consolidated in the government of Uganda funding structure.

In the same breadth, the Government of Uganda budget structure should be explicitly aligned to the ERP. With the continued hospitality of the host community, it is our duty to ensure that their access to basic services is not compromised in the process. Only 32.5% of the estimated expenditure of USD 389 million was realised by the end of June 2020 (year 2). Development partners and the Government of Uganda should increase the financial commitment to financing the ERP. From the spending data accessed, it was not clear why some districts spent more than others even when they had fewer primary learners. Yumbe which had fewer primary learners spent USD 5.8 million dollars more than Arua.

POLICY PROPOSALS

- Financing for the ERP should all be channelled for implementation in line with the Education Sector Strategic Plan, focusing on Objective 1 to allow effective tracking and monitoring of planned outcomes in the plan.
- The Refugee Department under the Office of the Prime Minister should be consulted more for interventions that relate to refugees since they are mandated to handle refugee issues in the country for better implementation and management.
- The ERP outcomes and activities should be aligned to the annual district education department budgets.
- Cost the refugee education priority intervention in the education plans in the Human Capital Development Programme Implementation Action Plan (PIAP).

NOTES

- ¹ MoES 2018. www.education.go.ug
- ² ERP Financial Tracking Dashboard 2020.
- 3 MoES 2018. www.education.go.ug
- ⁴ Refugee Act, 2006. Sec 9 (3) (b).
- ⁵ Global Compact on Refugees (2018) is a representation of the political will and ambition to operationalize the principle of burden- and responsibility-sharing, to mobilize the international community as a whole, and to galvanize action for an improved response to refugee situations.
- 6 MoES 2018. www.education.go.ug
- ⁷ .MoES 2018. <u>www.education.go.ug</u>
- 8 MoES 2018. www.education.go.ug
- 9 ERP Financial Tracking Dashboard 2020.
- 10 All eligible primary and secondary schools receive capitation grants based on the approved unit costs per school and per learner, in accordance with guidance from the Ministry of Education and Sport(Ministry of Education and Sports, 2019, Budgeting and Implementation Guidelines for Primary and Secondary Schools).
- 11 This project is funded by the European Union under its program of "Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments".
- 12 MoES 2018b. www.education.go.ug
- 13 ERP Financial Tracking Dashboard 2020.



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