

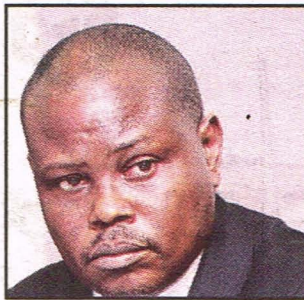
# AG UNEARTHS MISUSE OF GRANTS IN GOVT-AIDED INSTITUTIONS

## RECORD GAPS

With the Auditor General's scrutiny fixed on secondary school education, **Mary Karugaba** and **Martin Kitubi** dig out the report's jarring anomalies and what can be done to remedy the identified irregularities.

# OVER 67,000 SECONDARY SCHOOL STUDENTS MISS OUT ON U.S.E. GRANTS

An audit of the Universal Secondary Education (USE) has revealed that 67,138 students were enrolled in government-aided schools, but are missing in the Education Management Information System (EMIS) managed by the Ministry of Education and Sports.



**Auditor General Akol**

EMIS is an online portal and data system intended to provide up-to-date information on the education sector. The system informs enrolment, school dropouts, teacher demand, facilities available, as well as beneficiaries of government programmes.

According to the audit report, the affected students were found in 687 government-aided secondary schools spread across 131 local governments.

The omission not only deprives learners of the chance to benefit from government support, but has also caused significant shortfalls in funding for secondary schools.

The findings are a part of the December 2025 report that the Auditor General, Edward Akol, recently handed over to the Speaker of Parliament, Anita Among.

As a result of the discrepancy, Akol said the affected schools were underfunded by sh13.3b, leading to financial pressure on the inadequate resources, thus affecting service delivery at the respective schools.

Although the management of EMIS is primarily under the education ministry, the Auditor General faulted the respective local governments for omitting 67,138 learners.

The 2021 education sector guidelines on planning and budgeting for local governments require education officers to verify and confirm the list of schools, enrolment and budget allocation in the Programme Budgeting System. They should also notify the education ministry if a school or its enrolment has been listed incorrectly or missed.

However, when accounting officers were asked to explain the cause of the missing learners, they attributed the discrepancy to several factors. They cited limited capacity among headteachers to update EMIS, parents' failure to submit national identification numbers

(NINs) of their children, poor network coverage in some areas and frequent student absenteeism.

"The failure to accurately capture all learners on EMIS not only denies schools the funds they need, but also affects planning, budgeting and service delivery," Akol said.

To address the challenge, he recommended that local governments and the education ministry intensify training of headteachers on EMIS usage, sensitise parents to submit NINs promptly, and upgrade EMIS infrastructure to improve its reliability and efficiency.

Akol warned that without accurate student records that come with sufficient funding, challenges such as staffing shortages, inadequate infrastructure, including science laboratories and classrooms, are likely to worsen in many USE schools.

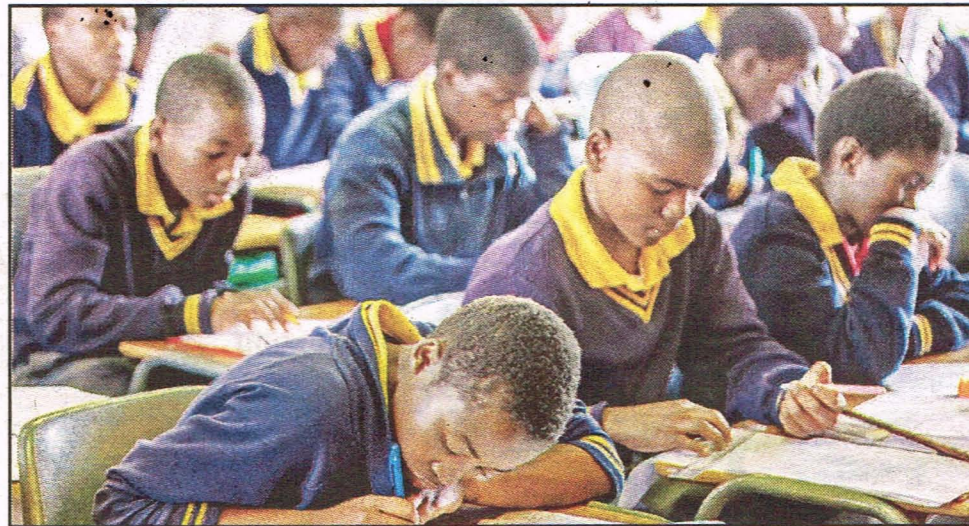
According to the education ministry data, 1,425 schools of the 1,524 government secondary schools are implementing the USE programme, and enrolling at least 1.1 million learners.

Under USE, the Government pays sh58,300 per term per student at O'level and sh90,000 per term for each A'level student.

For special needs students under USE at inclusive schools, the Government pays sh192,500 per learner per year. For exclusive special-needs schools at the secondary level, the Government pays sh1.23m per learner per year.

### STAKEHOLDERS RESPOND

Dr Dennis Mugimba, the education ministry spokesperson, said the ministry's top management, led by the First Lady and Minister



**District officials blamed irregular attendance, the limited ability of headteachers to use EMIS and irregular registration of learners for the difference in reported numbers**

## TELA SYSTEMS

As part of the audit, Auditor General Edward Akol analysed the use of the Teacher Effectiveness and Learner Achievement (TELA) system, and found that weak government structures and unresolved technical flaws were undermining its effectiveness.

TELA is a digital system that was deployed by the education ministry to track teacher attendance and learner performance using mobile technology.

Akol indicated that some unlicensed schools were using the system, weakening regulatory oversight and compromising the integrity of captured data.

"More critically, geofencing features intended to independently verify teacher presence had been deactivated, increasing the risk of manipulation of attendance records. The deactivation of location controls weakens the credibility of attendance data," the audit noted, calling for the reinstatement of the tracking functionality.

Other weaknesses included the absence of a formal information technology change management framework, non-operational system modules, failure to track school support requests and lack of a comprehensive business case before the acquisition of TELA.

Frances Atima, the head of education standards at the education ministry, who oversees the implementation of TELA, explained that the ministry has had quarterly training of district education officers, inspectors of schools and headteachers to improve the system usage.

of Education and Sports, Mrs Janet Museveni, will study the Auditor General's report before giving a conclusive statement.

In a separate interview, Gabriel Richard Atama, the chairperson of the chief administrative officers (CAOs) in Uganda, attributed the omission of students on EMIS to school administrators who

are responsible for uploading the learners' data.

Atama, who doubles as the CAO of Tororo district, said: "The 67,138 is a huge number [of students] to be omitted. As CAOs, we want to appeal to our headteachers to ensure that every child is listed on EMIS with their data. This will improve planning."

### EMIS UPGRADE

The system is not new. However, it was upgraded recently by the Government to, among other things, have details of learners attached to each academic institution. The upgraded system was piloted in April 2022, with over 500 public and private schools participating.

After passing the test and being verified as efficient, the system was rolled out in July 2022. Data on students will help the Government know the number of students in all education institutions and those benefiting from the capitation grant.

The system will, in the long run, improve the education ministry's inspection department, where timely updates will be given about a particular school.

Currently, for any school to receive government capitation and subventions, they are required to have uploaded data of their learners onto EMIS. Those without updated and validated information on EMIS do not receive the funding.

### OTHER FINDINGS

A further audit of USE revealed that a total of 1,098 government-aided secondary schools from 146 local governments, with a total enrolment of 804,227 learners, were underfunded by sh26.65b.

According to the audit report, another 17 schools with 15,220 learners from two local governments were overfunded by sh154.55m.

The Auditor General also established that 103 schools in 19 designated hard-to-reach areas did not receive the supplementary funding of sh2,000 per student, all totalling sh1.25b.

There are 24 district local governments gazetted by the public service ministry as hard-to-reach, and the schools there access this special capitation.

The beneficiary districts include Abim, Amuru, Adjumani, Bundibugyo, Bukwo, Buvuma, Sigulu Islands in Bugiri and Malonge Islands in Mayuge district.

Others are: Kaabong, Moroto, Nakapiripiriti, Pader, Kitgum, Gulu, Nwoya, Koome Islands in Mukono, Kalangala, Kisoro, Kanungu, Lamwo, Namayingo, Napak and Ntoroko.

According to the audit report, several accounting officers are unaware of this additional grant to learners enrolled in schools located in hard-to-reach areas.

The Auditor General found that another 84 schools in 22 local governments spent sh2.16b on ineligible items such as locally hired staff salaries and administrative costs, contrary to the capitation grant guidelines.

Whereas financial statements are vital for accountability purposes, Akol noted that 319 schools in 75 local governments did not prepare financial statements, limiting oversight over expenditure, income, assets and liabilities of the schools. This creates opportunities for misappropriation of funds, he said.

However, the respective accounting officers attributed the failure to prepare financial statements by schools to the limited skills and capacity of bursars and accounts staff.

**1,425**

**The number of government-aided secondary schools implementing USE.**