



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**PERFORMANCE AUDIT REPORT ON MANAGEMENT OF
EDUCATION FOR PUPILS WITH SPECIAL NEEDS**

**Miniistry of Education, Science and Technology and President's
Office, Regional Administration and Local Government**



A Report of the Controller and Auditor General

March 2019



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



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Table of Contents

LIST OF ABBREVIATIONS	IV
PREFACE	VII
EXECUTIVE SUMMARY	VIII
CHAPTER ONE	1
INTRODUCTION	1
1. 1 BACKGROUND INFORMATION	1
1. 2 MOTIVATION FOR AUDIT	2
1. 3 DESIGN OF THE AUDIT	4
1. 4 DATA VALIDATION PROCESS	11
1. 5 STANDARDS USED FOR THE AUDIT	11
1. 6 STRUCTURE OF THE REPORT	11
CHAPTER TWO	13
THE SYSTEM FOR PROVISION OF EDUCATION TO PUPILS WITH SPECIAL NEEDS	13
2. 1 INTRODUCTION	13
2. 2 POLICIES AND LEGAL FRAMEWORK FOR PROVISION OF SNE	13
2. 3 ROLES AND RESPONSIBILITIES OF KEY PLAYERS ON MANAGING EDUCATION OF PUPILS WITH SPECIAL NEEDS	16
2. 4 THE TANZANIA EDUCATION SYSTEM	22
2. 5 BASIC EDUCATION MANAGEMENT INFORMATION SYSTEM (BEMIS)	23
2. 6 PROCESSES INVOLVED IN PROVISION OF SPECIAL NEEDS EDUCATION	23
CHAPTER THREE	28
AUDIT FINDINGS	28
3. 1 INTRODUCTION	28
3. 2 THE PROVISION AND COORDINATION OF BASIC LEARNING AND TEACHING REQUIREMENTS FOR SNE 28	
3. 3 THE CONTRIBUTION OF QUALITY ASSURANCE ACTIVITIES IN SPECIAL NEEDS EDUCATION DELIVERY 49	
3. 4 SETTING AND MONITORING OF EXAMINATIONS FOR PUPILS WITH SPECIAL	58
CHAPTER FOUR	62
CONCLUSION	62
4. 1 INTRODUCTION	62
4. 2 OVERALL CONCLUSION	62
4. 3 SPECIFIC CONCLUSIONS	63
CHAPTER FIVE	67
RECOMMENDATIONS	67

5.1	INTRODUCTION.....	67
5.2	SPECIFIC RECOMMENDATIONS.....	67
REFERENCES	70
APPENDICES	71

LIST OF ABBREVIATIONS

BEMIS	Basic Education Management Information System
BTE	Back the Ear
CAG	Controller and Auditor General
CCBRT	Comprehensive Community Based Rehabilitation in Tanzania
CRPD	United Nations Convention on the Rights of Persons with Disabilities
EAC	East Africa Community
ESDP	Education Sector Development Program
HI	Hearing Impairment
II	Intellectual Impairment
LANES	Literacy and Numeracy Education Support
LGA	Local Government Authority
MDA	Ministries, Departments, and Agencies
MoEST	Ministry of Education, Science and Technology
NECTA	National Examination Council of Tanzania
PO-RALG	President's Office – Regional Administration & Local Government
SNE	Special Needs Education
SQA	School Quality Assurer
TFDPO	Tanzania Federation of Disabled Peoples' Organization
TSM	'Takwimu za Shule ya Msingi'
UN	United Nations
UWW	Ushirikiano wa Walimu na Wazazi
VI	Visual Impairment

LIST OF TABLES

Table 1.1	Special schools and units visited during the audit	8
Table 2.1	Sources of funds (Government allocation) for financing	26
Table 2.2	Source of fund (LANES project) for financing SNE	26
Table 2.3	Human resources for management of SNE	27
Table 3.1	Status of availability of learning and teaching equipment and assistive devices in visited primary schools	30
Table 3.2	Equipment and assistive devices that were not available in the visited schools	31
Table 3.3	Variation of data on number of pupils published in BEMIS and TSM forms in the visited schools	34
Table 3.4	Status of SNE teachers-pupils ratio in schools for pupils with Visual Impairment	43
Table 3.5	Status of SNE teachers and pupils ratio in schools for pupils with Hearing Impairment	44
Table 3.6	Status of SNE teachers and pupils ratio in schools for pupils with Intellectual Impairment	45
Table 3.7	SNE teachers working in regular schools	45
Table 3.8	Inspections conducted in special and inclusive schools	50
Table 3.9	SNE schools included in the inspection plans	53
Table 3.10	Status of SNE skilled QA vs schools with SNE pupils	55
Table 3.11	Status of the implementation of issued SNE recommendation	56
Table 3.12	Status of compliance of Invigilator's qualification in PSLE	60

LIST OF FIGURES

Figure 1	Roles and responsibilities of organisation providing special needs education	21
Figure 2	The Tanzania education system	23
Figure 3	Keys processes in the provision of special needs education	25
Figure 4	Number of trained primary school SNE teachers	42
Figure 5	Coverage of SNE schools in inspection plans	51
Figure 6	The status of inspection in SNE schools for the past four financial years	54

GLOSSARY

Audiometric room: A room with an internal soundproof booth to specifications, for audiology testing. Audiometric booth should be ventilated or connected to air conditioning, power and data.

Braille Embosser: A machine used to emboss braille characters onto paper for braille readers for personal, home, office or mass production.

Braille Machine: A "braille typewriter" with a key corresponding to each of the six dots of the braille code, a space key, a backspace key, and a line space key. It has two side knobs to advance paper through the machine and a carriage return lever above the keys.

Examination Standards: In this study examination standards refer to regularities, accepted manners for sitting, invigilating, and marking of examination for pupils with special needs. This includes standards stipulated in examination regulation 2016 and Government circular No.11 of 2011 on Examination Administration for Special Needs Education.

Thermoform: A machine comparable to a photocopy machine used for printing materials used in producing copies of Braille materials.

PREFACE

The Public Audit Act No. 11 of 2008, Section 28 authorizes the Controller and Auditor General to carry out Performance Audit (Value for Money Audit) for purposes of establishing the economy, efficiency and effectiveness of any public expenditure or use of public resources in the MDAs, LGAs and Public Authorities and other Bodies which involves enquiring, examining, investigating and reporting, as deemed necessary under the circumstances.

I have the honor to submit to His Excellency, the President of the United Republic of Tanzania, Dr. John Pombe Magufuli and through him to the Parliament, a Performance Audit Report on the Management of Education to Pupils with Special Educational Needs.

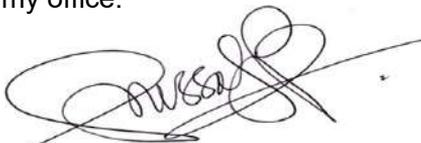
The report contains conclusions and recommendations of direct concern to the Management of MoEST and PO-RALG. The two Ministries were given an opportunity to scrutinize the factual contents and comment on the draft report. I wish to acknowledge that the discussions with Management of MoEST and PO-RALG were very useful and constructive.

My Office intends to carry out a follow-up at an appropriate time regarding actions taken by the MoEST and PO-RALG with regard to the recommendations in this report.

In completion of the assignment, the office subjected the report to critical reviews of Prof. Mwajabu A. Kachenje Possi and Prof. Henry R.T. Muzale, who came up with useful inputs which have improved the report

This report has been prepared by Mr. Emmanuel Kisweka (Team Leader), Ms. Janeth Rutagengwa (Team Member) and Bhourat Kombo (Team Member) under the supervision and guidance of Ms. Mariam Chikwindo – Audit Manager, Eng. James G. Pilly – Assistant Auditor General and Mr. Benjamin Mashauri – Deputy Auditor General.

I would like to thank my staff for their inputs in the preparation of this report. My thanks should also be extended to the audited entities for their fruitful interactions with my office.



Prof. Mussa Juma Assad
Controller and Auditor General,
March 2019

EXECUTIVE SUMMARY

Special Needs Education in Tanzania was developed and supported by efforts of non-governmental organizations. The first school for pupils with special needs was opened in 1950 in Buigiri, Dodoma by the Anglican Church. Ever since the Government of Tanzania, has been striving through different ways, to provide services to people with disabilities, especially after independence in 1961. Following the socio-economic and political changes in 1981, the government recognized the necessity of adopting special measures for persons with disabilities. Yet, the current situation of education for learners with special needs education is unsatisfactory.

Special needs education in the country is faced by a number of challenges which have led to unequal access to education by children with disabilities. Insufficient assurance of provision of social supports, such as food for the children, has negative impact on their education. Further, there are challenges in the provision of education to students with special needs in terms of admission, involvement and teaching methodology.

Based on the aforementioned challenges, the Controller and Auditor General decided to conduct a performance audit on the management of education for pupils with special needs, with a specific focus on three categories, i.e. Visual, Hearing and Intellectual Impairments. The main audited entities were the Ministry of Education, Science and Technology and President's Office – Regional Administration and Local Government Authority.

The audit focused on the coordination and provision of basic learning and teaching requirements for Special Needs Education, and the contribution of MoEST's quality assurance activities in the delivery of Special Needs

Education. It also looked into the setting and monitoring of examinations for pupils with special needs by the National Examination Council of Tanzania (NECTA), which is under the Ministry of Education, Science and Technology.

The audit covered the Ministry of Education, Science and Technology (MoEST) and the President's Office – Regional Administration and Local Government (PO-RALG), including six regions and their respective twelve councils. The assessment was based on four financial years (from 2014/2015 to 2017/2018). The following is the summary of the major findings, conclusions and recommendations of the performance audit.

Major Findings

Major Findings

The findings of the audit are divided into subsections based on the audit objectives and sub-objectives. The following is a description of the findings:

Inadequate Provision of SNE Teaching and Learning Requirements

The findings indicated that primary schools had insufficient teaching and learning equipment. It was observed that almost 68 percent of the required teaching and learning equipment such as thermoform, braille embosser, braille machine, otoscope, receiver, rattle, puzzles, etc. were unavailable in the visited primary schools. The reason was lack of sustainable financing mechanism for Special Needs Education activities. The PO-RALG did not include SNE activities in their annual budgets for the last four financial years. Released funds of about TZS 272 million at MoEST for acquisition of SNE facilities were reallocated to facilitate other activities. The SNE activities were financed by LANES Project, which is not sustainable as it is expected to be phased out by June 2019.

In addition, there was variation in data recorded in the Basic Education Management Information System (BEMIS) compared to those recorded in 'Takwimu za Shule ya Msingi' (TSM) in the visited primary schools. Fifty percent of the visited primary schools showed that, the number of SNE pupils in TSM forms for the year 2017 differed from those published in BEMIS. These unrealistic data might have contributed to provision of insufficient teaching and learning equipment and assistive devices.

Inadequate Rooms for Storage and Use of Supplied Learning Equipment and Assistive Devices

The audit team noted that 75 percent of the visited primary schools for pupils with Hearing Impairment, lacked audiology test rooms for testing the level of the pupils' hearing problems. Only Kigwe Viziwi at Bahi DC had the required audiology test room.

Inadequate Mechanisms for Maintenance of Teaching and Learning Equipment for SNE

It was discovered that both ministries did not set budgets for maintenance and repair of teaching and learning equipment for SNE because they do not have records of malfunctioning equipment and assistive devices that needed repair. There was no assessment conducted at national level to establish the status of the supplied SNE facilities. The observed malfunctioning facilities included 115 Perkins Braille and two thermoform machines at Ilembula, Nyangao and Mugeza primary schools, which had not been repaired for the past two years.

Inadequate Training and Allocation of Special Needs Teachers to the SNE Primary Schools

The database review of SNE teachers from MoEST indicated that, while the country requires a total of 4,428 primary school teachers in special needs education, currently there are 2,460 primary school SNE teachers in the country. Based on the auditors' projection, shortage of SNE primary school teachers is 1968 or 44 percent. The gap results from the recent low rate of training special needs teachers. The data indicates that MoEST has produced only 654 SNE teachers from the year 2014 to 2018 in the country. At this rate, it might take about 15 years for the Ministry to cover the current projected gap of 1968 SNE teachers, assuming other factors are constant.

It was also noted that about 1,508 or 61 percent of SNE teachers did not get short-term Special Needs Education trainings from 2014 to 2018. The review of MoEST's SNE Teachers Data Base and Training Reports for the period of four financial years indicated that the approximated number of SNE teachers is 2,460 in the whole country, out of which only 952 SNE teachers attended short-term training facilitated either by MoEST or PO-RALG from 2014 to 2018.

Inadequate Inspections in Special Needs Schools

The audit noted that inspections of Special Needs Schools were irregular. The schools were not regularly inspected, which is contrary to Section 12 of the *School Inspector's Guide* of 2010, which requires every school to be inspected once in every academic year. This was revealed through inspection reports and school inspection files for the 18 visited schools. None of them were inspected every academic year. The worst case was at

Nyangao Primary School, which had not been inspected at all for the last four consecutive financial years.

Shortage of SNE Skilled School Quality Assurers

As per review of School Quality Assurer staffing level documents, only 98 (8 percent) out of 1,306 school quality assurers have knowledge of Special Needs Education. As a result, most of the school quality assurers, who inspect Special Needs Education primary schools, do not have the required knowledge and skills to understand and assess both teaching and learning conducted in sign language or teaching and learning material prepared in braille.

Absence of Examination Guideline for Visually Impaired Candidates for Mathematics and Science Subjects

MoEST has not prescribed a ways through which pupils with visual impairment shall sit for Mathematics and Science subjects. This is contrary to Regulation 29(3) of the 2015 National Examination Regulations. This has resulted into restricting pupils with visual impairment from using important supportive gears such as *abacus* in Mathematics and other Science subjects involving calculations. Consequently, pupils face difficulties in calculation, as they cannot use normal working papers to note down their calculation records as sighted pupils do. Abacus helps pupils with visual impairment to keep their calculations records.

MoEST through NECTA Does not Adequately Monitor Examination for Pupils with Special Needs

It was observed that the invigilators allocated to supervise special needs examinations in schools did not have knowledge of Special Needs Education. This is contrary to the Government Circular No. 11 of 2011 on

the administration for special needs education examinations. The circular requires SNE pupils to be supervised by knowledgeable invigilators to minimize communication barriers between invigilators and pupils with special needs.

Inadequate Consideration of the Needs of Pupils with Special Educational Needs

One of the findings by the audit team is that examination-marking procedures do not adequately consider students with special needs during the marking of scripts. There was no evidence provided to the auditors indicating the involvement of skilled SNE teachers in marking of the hearing and intellectually impaired pupils' examination scripts

Marking of Examination Does not Adequately Consider Pupils with Special Needs

Marking of pupils with visual impairment's examination answer sheets involves translating pupils' Braille scripts into ordinary characters, after which the normal marking process continues. Unfortunately, the schools have shortage of teachers (examination markers) with Braille knowledge. Some schools do not have such specialised teachers.

Conclusion

From the available information, it is clear that teaching and learning environment for pupils with special needs is not conducive. Both MoEST and PO-RALG have not sufficiently invested in special needs education activities in their operations/plans. This situation has affected the learning and teaching process of pupils with special needs.

At national level, there is insufficient information on the number of special needs pupils and teachers. Such information would facilitate the provision and coordination of teaching and learning requirements.

Regardless of the requirement for conducive environment for inclusive education, both MoEST and PO-RALG have failed to manage the provision of such education to pupils with special needs adequately. Inclusive schools have shortage of the required teaching and learning facilities. Further, MoEST's quality assurance activities do not adequately contribute towards improving special needs education as well as the delivery and monitoring of examination standards. Furthermore, the procedures of teaching and examining pupils with special needs do not adequately accommodate their needs.

Main Audit Recommendations

The Ministry of Education, Science and Technology (MoEST) Should:

1. Prioritize and establish a sustainable model for funding Special Needs Education activities and mobilizing funds for SNE;
2. Ensure that all issues concerning SNE, including review of curriculum and training of SNE teachers, are prioritized and budgeted for;
3. Develop programmes that will facilitate the increase in number and utilization of SNE teachers in the country;
4. Strengthen the mechanisms in place to ensure that schools with special needs education pupils are inspected regularly and necessary measures taken timely;

5. Ensure availability and proper allocation of qualified Quality Assurers (school inspectors);
6. Develop a mechanism to ensure implementation of recommendations issued by School Quality Assurers.; and
7. Improve setting and monitoring examination standards and procedures in order to ensure that examination invigilation and marking consider the needs of SNE pupils.

The President's Office – Regional Administration and Local Government Authorities Should:

1. Conduct a thorough needs assessment prior to procurement and supply of teaching and learning materials for SNE;
2. Develop mechanism for proper documentation and sharing of SNE information at different levels;
3. Develop mechanisms for identifying malfunctioning and maintenance of learning/teaching– materials for pupils with disabilities; and
4. Develop mechanisms for coordinating the provision of SNE teaching and learning requirements at different levels. The mechanisms should assist in identifying the requirements for SNE and relevant strategies to be used in providing SNE support services.; and
5. Ensure that all issues concerning SNE, including conducting capacity building to SNE teachers are prioritized and budgeted for.

CHAPTER ONE

INTRODUCTION

1. 1 Background information

Special Needs Education in Tanzania was developed and supported by efforts of non-governmental organizations. The first schools for children with disabilities in Tanzania were opened by religious organizations and were residential. The Anglican Church established the first school for students with blindness (boys) in 1950. The Roman Catholic Church established the first school for deaf children in 1963. The Salvation Army in Dar es Salaam founded services for persons with physical disabilities in 1967.

Since independence in 1961, the government of Tanzania has been striving through different ways, to provide services to people with disabilities. Following, the socio-economic and political changes in 1981, the government recognized the necessity of adopting special measures for persons with disabilities. This was particularly in towns to assist those without family or community on which they could depend. The responsibility was vested on the Department of Social Welfare in Tanzania Mainland.

The government have put in place legislations and policies that indicate a commitment towards advancing the rights of persons with disabilities. These include the 1977 Constitution and its amendments, which recognize the rights of persons with disabilities and prohibit all forms of discrimination. In 2010, the Disability Act No. 9 was launched in Tanzania Mainland. Among the issues covered in the Act include work protection and promotion of the basic rights of persons with disabilities. The

government is committed to the East African Policy on Persons with Disabilities (2012).

Commitment to international instruments includes signing and ratifying the United Nations Convention on the Rights of Persons with Disabilities (CRPD) in 2009 and the optional protocol. This is the first international and legally binding treaty aimed at protecting the human rights of persons with disabilities.

Another aspect is signing and ratifying other treaties that advance the rights of people, including those with disabilities, for example, the UN Convention on the Rights of the Child.

Despite all the efforts made by the government of Tanzania, provision of education to pupils with special needs is still faced with challenges.¹

1.2 Motivation for Audit

The study was motivated by a review of various studies, frequent public outcry from the civil societies and parliament discussions through different local television, and newspapers regarding unfriendly learning environment for pupils with disability in primary schools.

According to the Persons with Disability Policy (2010), the education system in the country does not support equal access to education for children with disabilities. Teacher education and school curriculum in Tanzania do not incorporate the needs of disabled persons². Moreover, there is no assurance of provision of other support services, such as food

¹ EAC policy on persons with disabilities, 2012

² The National Policy on Disability, 2004

to students with disabilities, which is very important to facilitate their studies³.

A study conducted by HAKIELIMU in 2018 on learning and participation of visually impaired students in inclusive schools revealed that, inclusive teaching and learning environment was not very friendly for the learners. Despite the efforts made by the government to improve inclusive education schools, the visually impaired learners have difficulties in moving around the school compound and classrooms. Such challenges emanate from unclear pathways, unqualified and incompetent teachers, shortage of teachers and inadequate teaching and learning materials.

Furthermore, a study conducted by the Kesho Trust on access to and provision of pre-primary and primary education to children with disabilities in Tanzania (2013) revealed lack of adapted teaching and learning materials and accessible environments.

The challenge in the provision of education to students with special needs in terms of admission, involvement and teaching methodology was also reported. It was noted that parents have been hiding their disabled children⁴. There has also been unsupportive infrastructure for special needs education students in schools. By 2008, only 9 to 20 percent of children with disabilities had been able to access primary education.

³ <http://www.thehabari.com/serikali-ivisaidie-vituo-vya-wanafunzi-wenye-ulemavu-shule-za-msingi/>.

⁴ <http://mtanzania.co.tz/serikali-ianzishe-programu-kuwatambua-walemavu-wa-akili/>.

It was further reported that, the budget allocated to special needs education was not reasonable, could not facilitate the provision of Special Needs Education and was not visibly separated from the general budget for education⁵.

In this regard, the Controller and Auditor General decided to carry out a performance audit on the management of education for pupils with special needs to assess the extent to which the systems in place facilitate the provision of teaching and learning requirements to pupils with special needs.

1. 3 Design of the Audit

1. 3.1 Objective of the Audit

The main objective of the audit was to assess the extent to which PO-RALG and MoEST had ensured conducive teaching and learning environment for pupils with special needs.

1. 3.2 Specific Objectives of the Audit

The following were the specific objectives of the audit:

1. To assess the adequacy of PO-RALG and MoEST in providing and coordinating basic learning requirements⁶ for the delivering of special needs education;
2. To assess the contribution of MoEST's quality assurance activities on improved delivery of SNE to pupils with special needs in primary schools; and

⁵ <http://envaya.org/hakielimu/news?offset=996>

⁶ For the purpose of this audit, basic learning requirements for pupils with special needs referred to teaching aids, leaning and supporting materials, and qualified teachers.

3. To assess whether MoEST through NECTA adequately sets and monitors examination standards⁷ and procedures for pupils with special need.

1. 3.3 Scope of the Audit

The audit focused on assessing whether PO-RALG and MoEST had ensured conducive teaching and learning environment for pupils with special needs in pre and primary schools.

The audit assessed the adequacy of providing and coordinating basic learning requirements for delivering special needs education; quality assurance activities; as well as setting and monitoring of examination standards and procedures for pupils with special needs.

In examining the provision of special needs education, the audit team selected three categories of impairment, namely hearing (HI), visual (VI) and intellectual (II). The team focused on the three categories because pupils with such impairments not only face challenges in hearing, seeing and intellectual functioning, but also require additional special attention in the teaching and learning process compared to other disability categories.

The audit focused on pre-primary and primary schools because this level of education is a basic right of every citizen. In addition, there is a significant increase in the primary school enrollment trend owing to the country's Free Education Policy of 2016.

⁷ *Examination Standards*: In this study examination standards refer to regularities, accepted manners for sitting, invigilating, and marking of examination for pupils with special needs

The main auditees in the audit engagement were MoEST and PO-RALG. The former is responsible for developing education policies, regulations, strategies and guidelines for special needs education, while the latter is responsible for administration of primary schools, and re-allocation of SNE teachers.

The audit covered Tanzania Mainland where National Education Council of Tanzania (NECTA), Local Government Authorities as well as Regional Administrative Secretariats offices were visited as key stakeholders in the provision of special needs education.

The audit covered a period of four financial years from 2014/2015 to 2017/2018 because, during this period, the National Strategy for Inclusive Education of 2013 was in its implementation. Furthermore, within this period there was a notable increase in enrolment of pupils with disabilities.

1. 3.4 Sampling Techniques, Methods of Data Collection and Analysis

a) Sampling Technique Used

Non-probability sampling technique was used to obtain the regions for the audit. All regions in Tanzania Mainland were grouped into six geographical zones, namely Northern Zone, Coastal Zone, Southern Highland Zone, Lake Zone, Western Zone and Central Zone.

Purposive sampling was used to capture geographical representation and School Inspection Zones⁸. The audit team visited 6 out of 26 regions (equivalent to 23 percent) from Tanzania Mainland. The visited regions were Dodoma, Arusha, Njombe, Dar es Salaam, Lindi and Kagera.

⁸ Eastern zone, Central zone, Northern zone, Southern zone, Lake Zone and Southern Highland Zone

b) Data Collection Methods

Three data collection methods, namely document review, interviews and physical verification, were used as detailed below.

Document Review

The audit team reviewed various documents from MoEST, PO-RALG, NECTA, Regional Secretariat, LGAs and primary schools. The documents were reviewed with an intention of gaining comprehensive and reliable information on management of education to pupils with disabilities. The review focused on providing and coordinating basic learning requirements, contribution of quality assurance activities in SNE, and monitoring of examination standards and procedures for the pupils with special needs.

The reviewed documents included policies, legislations, plans and performance reports, guidelines, researches and evaluations. The document categories reviewed and the reasons for their reviews are detailed in ***Appendix 3*** of this report.

Interview

Interviews were used to obtain additional information and clarification on some issues which were not adequately covered in document review. Different officials were interviewed in relation to their roles and responsibilities in the provision of special needs education. The audit used face-to-face interview.

During the interviews, the audit team was guided by the interview questions developed focusing on the responsibilities of the interviewees. **Appendix 4** gives the list of the interviewed officials.

Site Visits and Physical Observation

In order to assess the performance of PO-RALG, the audit team visited 21 primary schools in six sampled regions. The team observed various activities and availability of teaching and learning materials. The observation was based on activities relevant to the provision of special needs education. For each of the selected regions, the audit team visited schools with the intention of examining three impairment categories, as detailed in **Table 1.1**.

Table 1.1: Special Schools and Units Visited during the Audit

Zone	Region	Disability Category	Name of the school visited
Eastern	Dar es Salaam	Visual impairment	Kijitonyama Primary School
		Intellectual impairment	Wailes Primary School
		Hearing impairment	Mtendeni Primary School
Central	Dodoma	Visual impairment	Hombolo Bwawani Primary School
		Intellectual impairment	Mpunguzi Primary School
		Hearing impairment	Kigwe Viziwi Primary School
Southern	Lindi	Visual & hearing impairment	Nyangao Primary School
		Intellectual and hearing impairment	Mpilipili Primary School
		Intellectual impairment	Mtama Primary School
Northern	Arusha	Visual impairment	Themu Primary School
		Intellectual impairment	Kaloleni Primary School
		Hearing impairment	Meru Primary School
Southern Highland	Njombe	Visual impairment	Kibena Primary School
		Intellectual impairment	Kambarage Primary School

Zone	Region	Disability Category	Name of the school visited
		Hearing impairment	Ilembula Primary School
Lake zone	Kagera	Visual impairment	Mugeza Mseto Primary School
		Intellectual impairment	Tumaini Primary School
		Hearing impairment	Kaigara Primary School
Total		3	18

Source: Auditors' analysis of the list of SNE primary schools

During the visit, auditors interviewed head teachers, SNE teachers, pupils with special needs and members of school boards. The auditors also assessed the extent of the provision of education to, and availability of teaching/learning requirements for pupils with special needs. They wanted to look into challenges associated with the provision of education to pupils with special needs.

Data Presentation and Analysis

The study generated mainly qualitative data while quantitative data were obtained in few cases. Quantitative data were analysed using excel to determine statistical significance of the findings obtained in the course of the audit. Descriptive statistics were presented through frequencies in tables and figures. On the other hand, qualitative data were transcribed, critically analysed, compared and explained accordingly.

1. 3.5 Assessment Criteria

The assessment criteria used were drawn from the Persons with Disability Act of 2010, the National Strategy on Inclusive Education (NSIE) of 2009–2017, and the 2015 organizational structures for MoEST and PO-RALG.

Coordination and Provision of Basic Learning and Teaching Requirements for Delivering of Special Needs Education

The 2009–2017 National Strategy on Inclusive Education (NSIE) required MoEST and PO-RALG to review and redesign resourcing and financing for inclusive education and educational support.

Similarly, PO-RALG and MoEST should facilitate the maintenance of teaching and learning equipment for pupils with disabilities.

Section 4.2 of the 2009–2017 NSIE states that, MoEST and PO-RALG should strengthen capacities of teachers' colleges to provide training on inclusive education for the purpose of increasing SNE skilled teachers in special and inclusive schools

The Contribution of Quality Assurance Activities in the Improvement of Delivery of SNE to Pupils with Special Needs in Primary schools

A number of factors were noted regarding quality assurance issues. First, according to Section 12 of the School Inspector's Guide of 2010, MoEST should inspect every school once in every academic year. Second, the MoEST organization structure (2015) requires MoEST to monitor and evaluate the quality and implementation of internal quality assurance plans and services. Third, District School Quality Assurance Offices should conduct primary school inspection and issue recommendations (Ministry of Education Organization structure, 2015).

Setting and Monitoring of Examination Standards and Procedures for Pupils with Special Needs.

Government Circular No. 11 of 2011 on Examination Administration for Special Needs Education Pupils requires the preparation, setting, invigilation, as well as marking of examinations for SNE pupils to take into consideration the type of pupils' disability at different national examination levels. The circular states that the Minister responsible for Education should prescribe the manner in which visually impaired candidates will sit for mathematics and science subjects (Regulation 29(3) of National Examination Regulation, 2016).

1. 4 Data Validation Process

MoEST and PO - RALG were given opportunity to go through the draft report and comment on the figures and information being presented. The two Ministries confirmed on the accuracy of the figures used and information being presented in the report. The comments and responses of MoEST and PO - RALG are shown in ***Appendix 1***

1. 5 Standards Used for the Audit

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI). The standards require that the audit be planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objective.

1. 6 Structure of the Report

This audit report consists of five chapters. The following is a description of Chapters two to five:

Chapter Two: describes the system used in managing the provision of special needs education in the country. It covers the legal frameworks, processes, key players and stakeholders, together with their responsibilities regarding management of Special Needs Education.

Chapter Three: contains the main findings of the audit, on the extent of Management of Education for pupils with Special Needs.

Chapter Four: provides the conclusion of the audit; and Chapter Five presents the audit recommendations.

CHAPTER TWO

THE SYSTEM FOR PROVISION OF EDUCATION TO PUPILS WITH SPECIAL NEEDS

2.1 Introduction

This chapter presents information on the system and procedures used in providing education to pupils with special needs in the country. It covers policies, regulations, strategies/programmes as well as governing issues regarding the provision of special needs education in the country. It also covers roles and responsibilities of the key stakeholders, education system as well as procedures and key requirements for operating special needs education in the country.

2.2 Policies and Legal Framework for Provision of SNE

The development of education for children with special needs continues to dominate the global agenda. Emphasis is on universal access to quality basic education for all children. Article 24 of the UN Convention on the Rights of Persons with Disabilities (2006), which Tanzania has signed and ratified, urges member states to provide education to persons with disabilities, based on equal opportunity, without discrimination.

Besides, the Constitution of URT emphasizes that every person has the right to access education, and every citizen has the freedom to pursue education in a field of one's choice up to the highest level according to one's merits and ability.

Therefore, in order to achieve this objective, the government of Tanzania has developed various policies, laws and sector development plans alongside a number of specific subsector strategies and plans. In this case,

NSIE (2009–2017 & 2018–2021) were developed. The following are policies, laws and sector development programmes governing the provision of education for persons with disabilities.

2. 2.1 Policies

The 2014 Education and Training Policy

The policy requires the government to ensure availability of necessary infrastructure to satisfy educational needs of all groups at all education and training levels.

It also stresses that the government will continue to provide various education and training opportunities equally to all groups, including children with special needs, in the society at all levels Section 3.2.2 of National Education and Training Policy (2014)

The 2004 National Disability Policy

The policy requires the government, in collaboration with stakeholders, to provide conducive environment for inclusive education, which will take care of special needs children. Additionally, the government in collaboration with stakeholders is required to improve skills training and facilities for people with disabilities; take measures to ensure those public buildings and other facilities are accessible to people with disabilities; and provide technical aids to needy people with disabilities.

National Strategy on Inclusive Education (2009–2017)

The strategy requires all children, youths and adults to have equal opportunity in accessing quality education in inclusive settings. It specifically emphasises on considering issues of inclusive education in education policies and programmes.

2. 2.2 Laws and Regulations

The National Education Act No. 25 of 1978

The Act requires every citizen of the United Republic of Tanzania to be entitled to receive any category, nature and level of national education as his/her ability may permit him/her.

The Persons with Disability Act No. 9 of 2010

The Act requires persons with disabilities of all ages and gender to have the same rights to education as well as training in inclusive settings and benefits of research as other citizens. Further, every child with disability has equal rights in relation to admission to public or private schools.

According to the Act, a child with a disability who needs special communication shall be provided with appropriate disability-related support services or other necessary learning services from a qualified teacher or a teacher assigned for that purpose.

All persons with disability are entitled to a barrier-free and disability friendly environment to enable them to have access to public premises and facilities for public use to assist and promote their mobility.

Every local government authority shall have the duty to keep and maintain a register of the people with disability and shall submit particulars therein to the commissioner.

The National Examination Regulations, 2016

This Regulation allows heads of schools to apply for provision of special services, arrangement or supporting gears for candidates with special

needs during examination. It requires visually impaired candidates to be provided with special examination rooms, braille machines and papers. Additionally, it requires the responsible ministry to describe the manner in which visually impaired candidates shall sit for examinations in science and mathematics subjects.

2.2.3 Government Circular No. 11 of 2011 on Examination Administration for Special Needs Education Pupils

The circular insists that settings, preparations, sitting arrangements, invigilation and marking of special needs education examinations should consider particular type of pupils' disability at different national examination level.

2.2.4 Education Development Programme *Literacy and Numeracy Education Support (LANES)*

The programme was enacted in July 2014, aiming at improving the acquisition of reading, writing and numeracy skills (3Rs) among children in and out of school.

Through LANES programme, MoEST and PO-RALG facilitated training of SNE teachers and procured teaching and learning equipment required for pupils with disability.

2. 3 Roles and Responsibilities of Key Players on Managing Education of Pupils with Special Needs

The following are the identified key players and their responsibilities in managing the education of pupils with special needs.

2.3.1 Ministry of Education, Science and Technology (MoEST)

The Ministry is the main overseer of the Education sector in the country and responsible for developing education policies and regulations through Special Needs Education Policy section under the Basic Education Policy division. Through this section, the Ministry is responsible for managing Special Needs Education issues, including the following functions:

- a) Providing inputs for development of special needs education policies, legislations and guidelines;
- b) Supervising the Central Resource Centre (Braille Printing Press);
- c) Providing guidance for talent development;
- d) Preparing, analysing and uploading data to the ESMIS and Open Government Partnership portal related to the Section in accordance with the agreed work flow and protocol;
- e) Conducting research on Special Needs Education and advise schools and teachers, colleges, owners and regulators accordingly;
- f) Providing inputs for preparation of Special Needs Education Curricula and standards;
- g) Initiating, developing, monitoring and evaluating the implementation of projects, programmes, and mobilising resources for special needs education and teacher training colleges; and
- h) Preparing and submitting periodic reports as required.

2.3.2 National Examination Council of Tanzania (NECTA)

The National Examination Act No. 21 of 1973 established NECTA with the mission of providing fair, efficient and effective education assessment. The Council is responsible for the administration of all national

examinations in Tanzania, including monitoring, marking and publication of examination results of special needs education pupils. It is required to:

- i. Assume responsibility for examinations within the United Republic of Tanzania;
- ii. Review regulations relating to Examinations;
- iii. Consider and approve subjects suitable for examination;
- iv. Appoint panels or boards of examiners; and
- v. Improve marking efficiency through developing an integrated system to support key external stakeholders for updating inventory of examiners by December, 2017.

2.3.3 President's Office, Regional Administrative and Local Authorities (PO-RAG)

According to the functions and organizational structure of PO-RALG of February 2015, PO-RALG is responsible for coordinating and implementing education programmes and activities in Local Government Authorities. This is done through the Special Needs Education Section, which is responsible for the following activities:

- a) To plan and coordinate all programmes concerning training for pupils with special needs;
- b) To coordinate and distribute teaching and learning equipment for pupils with special needs;
- c) To cooperate with ministries, departments and other authorities for the purpose of expanding and strengthening education for pupils with special needs;
- d) To advise the Commissioner of Education and other departments within the ministry on issues relating to education for pupils with special needs;

- e) To plan and supervise all research activities concerning schools enrolling pupils with special needs;
- f) To conduct research based on issues relating to SNE and advise management on research results accordingly; and
- g) To collect, analyse, maintain and disseminate data/statistics on special needs education to different stakeholders.

2.3.4 Regional Administrative Secretariat s(RAS)

The Administrative Secretary is responsible for coordinating and administering education issues within his/her region. Other duties include coordination of the implementation of education policy within the region and advise accordingly.

The Regional Administrative Secretary also coordinates the collection, analysis, compilation, interpretation and dissemination of education data within the region and makes a follow-up on the implementation of inspection reports.

2.3.5 Local Government Authorities LGAs(LGA)

Local Government Authorities are responsible for special needs education budget preparation according to the needs of the respective schools or units at council level. They are also responsible for keeping data on special needs teachers and persons with disabilities with respect to gender and disability categories. They also keep records of teaching and supporting aids, as well as furnishing schools and units for pupils/students with disabilities.

Additionally, they monitor and evaluate the progress of the special needs education at pre-primary and primary school levels, and prepare quarterly reports on the implementation of special needs education and disseminate information to all responsible parties.

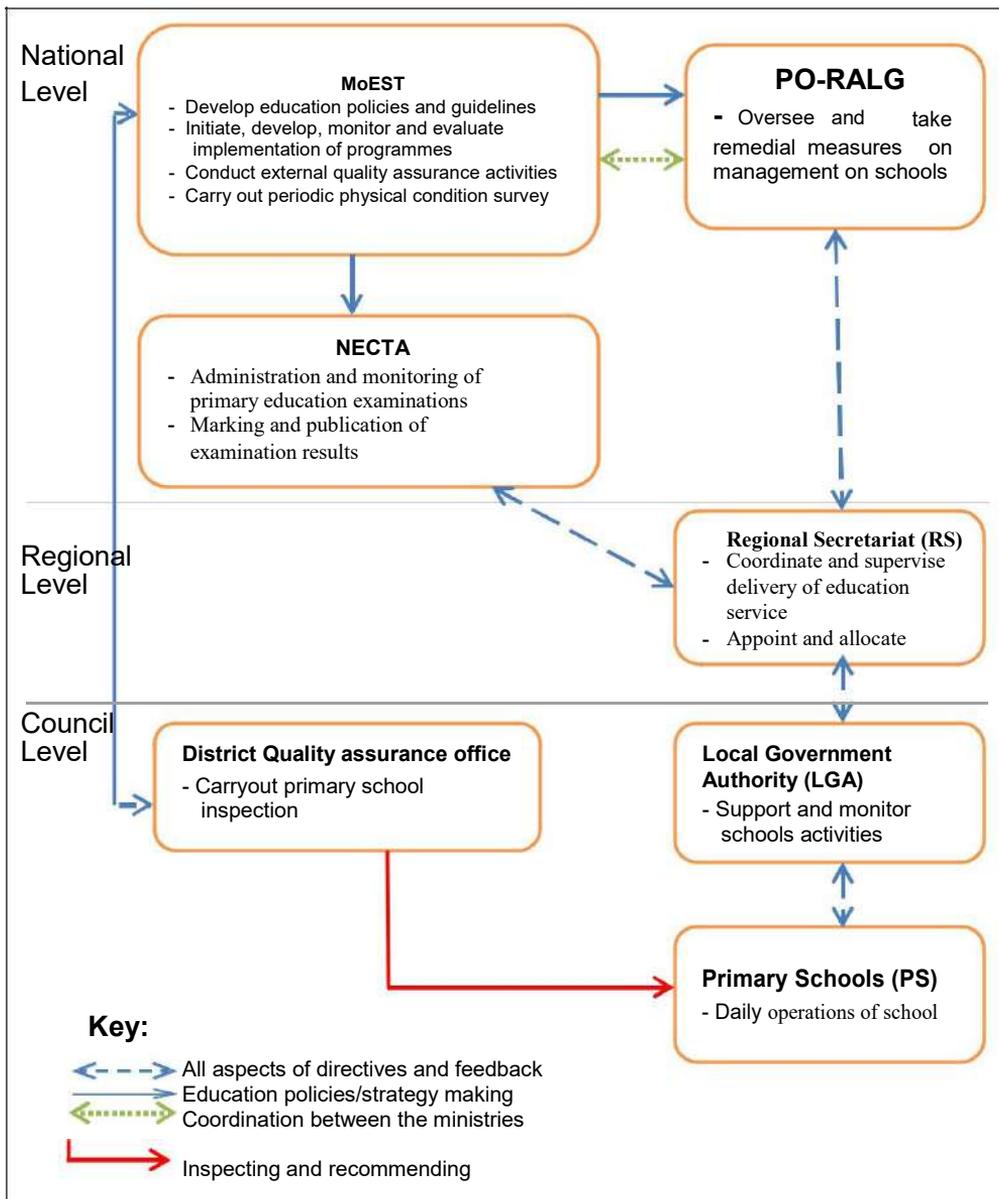
2.3.6 District Quality Assurance Office

The District Quality Assurance Office is responsible for carrying out primary school inspection and providing recommendations to school owners and administrators. It is also responsible for administering and coordinating inspection activities at district council level. Further, it monitors and evaluates the quality and implementation of internal quality assurance plans and services.

2.3.7 Schools

These are responsible for admitting and carrying out day-to-day school operations of teaching pupils with special needs. In addition, they prepare and keep Individualized Education Programmes (IEPs) for each special needs pupil. **Figure 1** describes the responsibilities of key players in the provision of special needs education.

Figure 1: The Roles and Responsibilities of Main Organizations in Providing Special Needs Education



Source: Auditors' analysis of key stakeholders' responsibility in the provision of Special Needs Education

2. 4 The Tanzania Education System

The Tanzania education system consists of pre-primary (2 years) and primary school education (7 years), ordinary (4 years) and advanced level secondary education (2 years), as well as technical and higher education, which take three or more years. Primary school education is compulsory and mandatory, hence compels parents to enrol their children in schools.

Special Needs Education is delivered in the following three systems at all education stages/levels:

Special schools: In this system, only children with disabilities are enrolled. The set-up of the schools depends on the severity and category of the student's disability. There are special schools for students with visual, hearing, cognitive as well as physical disabilities.

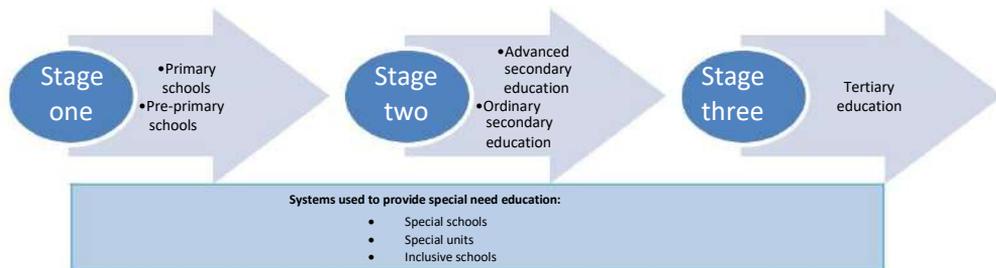
Special units: This refers to an education system whereby a regular school has a unit for pupils with a disability.

Inclusive schools: Overall, inclusive schools result from the process that involves the transformation of schools and other centres of learning to cater for all children – including those with special needs, boys and girls, students from various ethnic groups and linguistic minorities, rural populations, those affected by HIV/AIDS, as well as those with disabilities or learning difficulties. In this report, the term “inclusive schools” refers to equal educational opportunities for all children, youth and

adults through inclusive schools regardless of their backgrounds and levels of income.

Figure 2 illustrates the education system in the country and the integration of special needs education systems at all educational levels.

Figure 2
Education system



Source: Auditor's analysis

2. 5 Basic Education Management Information System (BEMIS)

BEMIS is an electronic web based information management system under the President's Office - Regional Administration and Local Government Authorities (PO-RALG), used in publishing basic education information including number of SNE pupils, teaching and learning equipment, and Teachers' information. At the LGA level, information collected through 'Takwimu za Shule ya Msingi' (TSM) questionnaire from different primary schools are fed into the system.

2. 6 Processes involved in Provision of Special Needs Education

Management of SNE provision involves several processes, which include planning and budgeting for provision of special needs education, quality

assurance activities and settings as well as monitoring of examination standards.

Planning and Budgeting for Provision of Special Needs Education

The Persons with Disability Act No. 9 of 2010 requires PO-RALG and MoEST to provide required teaching and learning equipment to pupils with disability. In so doing, the ministries have to conduct needs assessment to identify the needs in special education and budget for the required needs.

Coordination for Procurement and Provision of Learning and Teaching Equipment

As described in the functions and organization structures of the two ministries in 2015, PO-RALG and MoEST are required to coordinate procurement and provide the required teaching and learning equipment for the provision of SNE. This can be implemented by using donor funds through education support programmes, such as LANES or through internal budget.

In addition, MoEST's 2015 functions and the organizational structure require the ministry to develop SNE teachers by having in place mechanisms for sustainable resource mobilization in teacher training colleges and provide regular training to SNE teachers. On the other hand, PO-RALG has to reallocate SNE teachers to SNE primary schools and provide short-term courses to SNE teachers.

Conducting Quality Assurance Activities

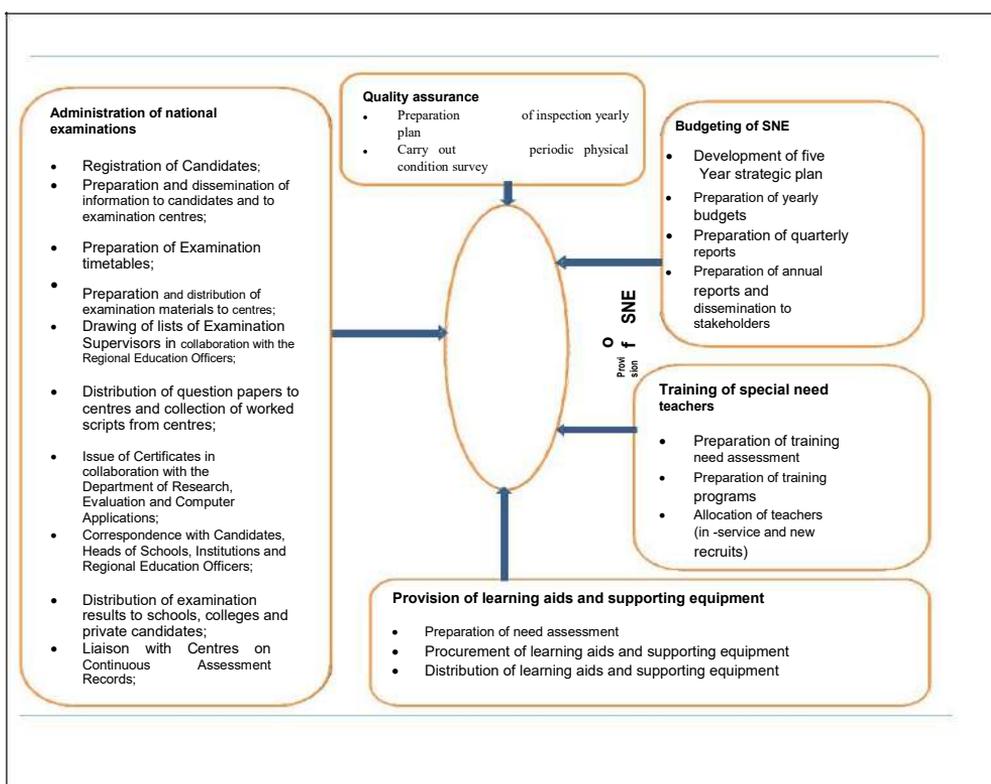
MoEST's functions and organizational structure requires the Ministry, through its Quality Assurance Department, to perform external quality

assurance activities and carry out a physical condition survey in schools and centres.

Setting and Monitoring National Examination Standards

The 2016 National Examination Regulations require MoEST, through NECTA, to prepare national examinations guidelines, administer national examinations, as well as mark and release results for special needs pupils.

Figure 3: Keys processes in provision of special need education



Source: Auditor’s analysis on management of SNE

2.7 Resources for the Management of Special Needs Education

Human and financial resources have been allocated to the responsible government entities to manage the education of pupils with special needs, as detailed in the following subsections.

2.7.1 Financial Arrangement for the Management of Education of Pupils with Special Needs

In financing special needs education, MoEST and PO-RALG depend on various revenue sources, such as the government allocation and donor funds, as shown in **Table 2.1**.

Table 2.1: Government allocation for Financing Special Needs Education (Amount in TZS)

Financial Years	MoEST		PO-RALG	
	Budgeted	Disbursed	Budgeted	Disbursed
2014/15	305,995,012	274,373,816	Nil	Nil
2015/16	1,098,121,696	358,992,877	Nil	Nil
2016/17	Nil	Nil	Nil	Nil
2017/18	Nil	Nil	Nil	Nil

Source: MoEST and PO-RALG budgets from 2014 to 2018

Table 2.1 shows the funds budgeted by MoEST and PO-RALG in their annual budgets to facilitate Special Needs Education activities for the last four financial years. On the other hand, the LANES project has been funding Special Needs Education as indicated in **Table 2.2**.

Table 2.2: Secured Funds from LANES Project used in Financing SNE (Amount in TZS)

Financial Years	MoEST		PO-RALG	
	Budgeted	Disbursed	Budgeted	Disbursed
2014/15	Nil	Nil	Nil	Nil
2015/16	971,674,000	971,674,000	254,310,000	189,735,296
2016/17	Nil	Nil	5,277,001,600	5,037,493,518
2017/18	4,965,862,470	4,319,977,560	760,694,000	760,694,000

Source: LANES Project budgets from 2014 to 2018

Table 2.2 shows funds budgeted by donors through LANES project, to support SNE activities at MoEST and PO-RALG for the past four financial years.

2.7.2 Human Resources for the Management of SNE

Managing SNE requires various human resources that include teachers, quality assurers, as well as policy makers, as detailed in **Table 2.3**.

Table 2.3: Current Situation of Human Resources for Managing SNE in the Country

Name of the Entity	Name of Unit/Section	Required Number of Staff	Available Staff	Shortage in Percentage
MoEST	Special Needs Education Policy	10	08	20
	Quality Assurance Management Support	3	1	67
	Quality Assurance Zone Offices	474	91	81
PO-RALG	Special Needs Education Section	4	1	75
	LGAs	184	153	17
Total		675	254	38

Source: Auditor's Analysis

CHAPTER THREE

AUDIT FINDINGS

3.1 Introduction

This chapter presents information on the performance of the Ministry of Education, Science and Technology and the President's Office - Regional Administration and Local Government in relation to their roles in the provision of effective teaching and learning environment for pupils with special needs.

The findings are address three sub-objectives, which include: provision of basic learning and teaching requirements for delivering of special needs education; quality assurance activities in the delivery of Special Needs Education; and setting and monitoring of examination standards and procedures for pupils with special needs. Subsection 3.1 contains the detailed findings for each of the three sub-objectives.

3. 2 The Provision and Coordination of Basic Learning and Teaching Requirements for SNE

Audit objective 1: To assess whether the PO-RALG and MoEST are adequately providing and coordinating basic teaching and learning requirements in delivering special needs education

The 2010 Persons with Disability Act, No. 9 requires PO-RALG and MoEST to provide to any child with disability, appropriate disability related support services or other necessary learning services. Additionally, according to the functions and organizational structures of MoEST and PO-RALG 2015, the two ministries are required to coordinate the provision of the learning requirements for pupils with special needs.

The audit assessed the capacity of PO-RALG and MoEST in providing the required teaching and learning requirements to pupils with special needs as well as coordinating the activities regarding the provision of the requirements. From the assessment, the following weaknesses were unveiled.

3.2.1 Insufficient Equipment Supplied to Schools for Special Need Pupils

The review of the 2009–2017 National Strategy on Inclusive Education and the Medium Term Human Rights Education Strategic Plan of 2011/12–2015/16 indicate that, there was shortage of teaching and learning equipment, such as braille machines, puzzles, BTE and hearing moulds in primary schools for pupils with special needs in the country.

Similarly, based on the interview with five officials from PO-RALG and MoEST, it was noted that, during year 2017, the ministries through Literacy and Numeracy Education Support (LANES) programme supplied about 18,778 teaching and learning equipment and assistive devices. The equipment and assistive devices were for the visual, hearing and intellectual impairments in the country. They included braille machines, braille papers and hearing aid BTE model for SNE pupils in pre- and primary schools. However, the interviewed officials showed that the number of supplied equipment and assistive advice were not sufficient to cater for the needs of all pupils with special needs.

The audit further noted that the supply of teaching and learning equipment and assistive advice through LANES programme was not sustainable because the LANES programme is expected to phase out by June 2019.

A review of records from 17 (out of 18 visited) schools revealed significant shortage of teaching and learning equipment and assistive devices. **Table 3.1** presents the status of equipment and assistive devices available and required in visited primary schools.

Table 3.1: Status of available and required Learning and Teaching equipment and assistive devices in Sampled Primary Schools

S/N	Name of School	Total Number of Available Equipment and assistive devices	Total Number of Required Equipment and assistive devices	Gap	Gap (Percentage)
1	Themi	76	105	29	28
2	Hombolo Bwawani	42	122	42	34
3	Kijitonyama	35	64	29	46
4	Nyangao	229	489	260	53
5	Kaloleni	107	269	162	60
6	Kaigara	49	132	82	62
7	Mugeza Mseto	258	682	424	62
8	Kigwe Viziwi	154	451	297	66
9	Mpilili	28	84	56	67
10	Tumaini	48	153	105	69
11	Ilembula	117	541	424	78
12	Wailes	19	89	70	79
13	Kibena	35	255	220	86
14	Mtendeni	16	118	102	86
15	Kambarage	5	119	114	96
16	Mpunguzi	1	52	51	98
17	Mtama	0	60	60	100
TOTAL		1,219	3,785	2,566	68

Source: Auditors' analysis from schools' equipment and assistive devices records

As indicated in **Table 3.1**, the overall shortage of supplied teaching and learning equipment and assistive devices was 68 percent in 17 visited schools. Only at Themi, Hombolo Bwawani and Kijitonyama primary schools, which represent 17 percent of the sample, had a shortage of less

than 50 percent. In addition to that, Mtama Primary School did not have any equipment and assistive device at all.

Further analysis of school equipment records from the visited primary schools revealed that, in the 17 schools, some equipment items were not available at all, as shown in **Table 3.2**.

Table 3.2: The required teaching and learning equipment and assistive devices which were not available in visited schools

S/N	Name of School	Name of Equipment and assistive devices not available
1	Themis	thermoform, embosser
2	Kibena	thermoform, braille sheet, embosser
3	Ilembula	embosser, otoscope, audiometer, hearing mould manufacturing kit, pocket model hearing aid, speech trainer, sound level meter, TV, radio
4	Kambarage	rattles
5	Nyangao	embosser, hearing aids chords, hearing BTE model, pocket model hearing aid, speech trainer, receiver
8	Mtama	hard plastic blocks, puzzles, rattles, TV, radio
9	Mugeza Mseto	embosser
10	Wailes	rattles,
11	Kijitonyama	PVC brailon sheets, embosser, thermoform,
12	Hombolo Bwawani	braille paper, PVC brailon sheets, Braille embosser, thermoform, folding white cane, stylus knob and flat type
13	Mpunguzi	hard plastic blocks, rattles, puzzles, TV, radio
14	Kaigara	speech trainer, rattles, puzzles, TV, radio

Source: Data analysis from schools' tool records

Appendix 5 provides more details on the availability of the supplied teaching and learning materials at each of the visited schools with special needs pupils.

Based on the reviews of special needs reports and budget, the audit further noted an insufficient supply of teaching and learning equipment for SNE in primary schools, which was caused by the following factors:

i. Inadequate planning and budgeting for SNE activities

Special Needs Education issues, such as providing teaching and learning materials, review of curriculum and training of SNE teachers were not captured in the annual plans of MoEST and PO-RALG.

Interviewed officials from both MoEST and PO-RALG showed that none of the two ministries adequately planned and budgeted SNE issues.

Furthermore, a review of the education sector performance reports from 2014 to 2017 indicated that education sector priorities were set on annual basis. However, there were no specific objectives regarding SNE stipulated under the period of the audit. Similarly, the review of PO-RALG and MoEST annual budgets and performance reports for the period from 2014/15 to 2017/18 revealed that the PO-RALG budget did not include funds for acquisition of assistive devices for pupils with disabilities and training of SNE teachers. Noteworthy is that the MoEST budget for the financial years 2014/15 and 2015/16 were the only one that included SNE activities. However, the released funds amounting to TZS 272 million were reallocated to facilitate Standard Four National Examinations, as well as the EAC and SADC English language competition. Interviewed officials from MoEST and PO-RALG revealed that the funds were reallocated because in the financial year 2014/15 there was no fund released to facilitate standard four examinations.

For the financial year 2015/16 about TZS 359 million were budgeted to facilitate access and equity to education. However, it was not clear how much was spent for enrolment of SNE pupils (See details in **Appendix 6**).

ii. Lack of needs assessment

A review of procurement and Special Needs Education files at PO-RALG indicated that there were no needs assessments conducted to identify needs for each category of disabilities in primary schools. Similarly, the interviewed officials from PO-RALG revealed that there were no needs assessments conducted to identify the needs of teaching and learning equipment for SNE pupils.

Failure to assess the needs of teaching and learning requirements for SNE pupils was because SNE issues were not adequately planned by PO-RALG.

The absence of needs assessment for SNE requirements resulted into lack of information such as the number of SNE pupils available and SNE equipment required at national level.

iii. Variation of recorded information regarding the number of SNE pupils

Review of Basic Education Management Information System (BEMIS) at MoEST showed that the system indicated the number of pupils for each category of special needs. However, upon verification, it was revealed that the record in the BEMIS did not match the actual number of pupils recorded in TSM forms from the sampled schools.

Interviews with officials from MoEST and visited schools showed similar findings on the problem of data variation between the number of SNE

pupils recorded in the BEMIS and those found in the visited schools as detailed in **Table 3.3**.

Table 3.3: Variation of SNE data between BEMIS and ‘Takwimu za Shule ya Msingi’ (TSM) form in the visited schools

S/n	Name of primary school	Category of disability	Number and category of SNE pupils, 2017		Variation
			BEMIS	TSM	
1	Kaloleni	Intellectual impairment	61	61	0
2	Kambarage	Intellectual impairment	2	25	23
3	Ilembula	Hearing Impairment	2	2	0
		Intellectual impairment	2	22	20
		Visual impairment	18	15	3
4	Meru	Hearing impairment	62	62	0
5	Themi	Visual impairment	0	2	2
6	Mtendeni	Visual impairment	27	27	0
7	Kibena	Visual impairment	2	6	4
8	Kijitonyama	Visual impairment	1	2	1
9	Wailes	Intellectual impairment	54	3	51
10	Nyangao	Visual Impairment	25	25	0
		Hearing impairment	1	1	0
11	Mpilipili	Intellectual impairment	23	23	0
12	Mtama	Intellectual impairment	NA	NA	NA
13	Tumaini	Intellectual impairment	53	53	0
14	Mugeza Mseto	Visual impairment	45	45	0
15	Kaigara	Hearing impairment	35	35	0
		Intellectual impairment	19	19	0
16	Hombolo Bwawani	Visual impairment	8	10	2
17	Mpunguzi	Intellectual impairment	13	8	5
18	Kigwe Viziwi	Hearing impairment	95	95	0

Source: Auditors analysis from BEMIS and TSM forms

Based on **Table 3.3**, the highest variation was on the number of pupils with intellectual impairment at Wailes Primary School, which was 51, followed by 23 and 20 at Kambarage and Ilembula, respectively. At Mtama Primary School, there was no published information on the number of

enrolled pupils because the school started enrolling pupils with intellectual impairment in 2018.

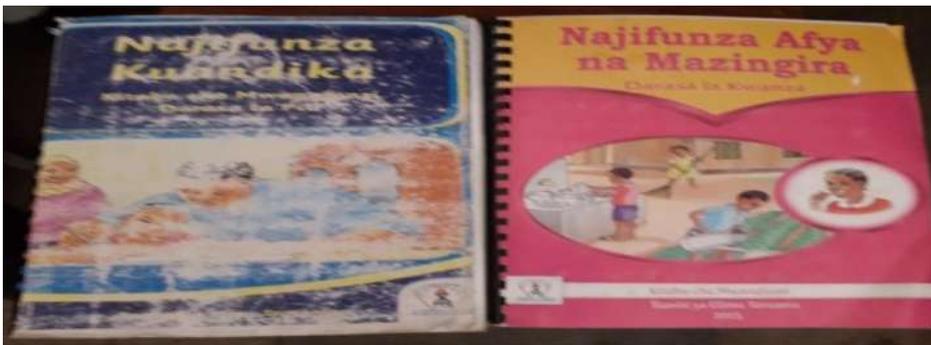
Interviewed officials from MoEST, PO-RALG and visited schools pointed out that the variations of data on the number of SNE pupils were caused by inadequate quality control and training on data entry at the council level, where information from different schools within the council are fed into the system.

3.2.2 Special Needs Education Learning Facilities Provided were not User Friendly

According to Heward (2013), Braille is the primary means of literacy for people who are visually impaired. It is a tactile system of reading and writing in which letters, words and other characters are formed using patterns of raised dots.

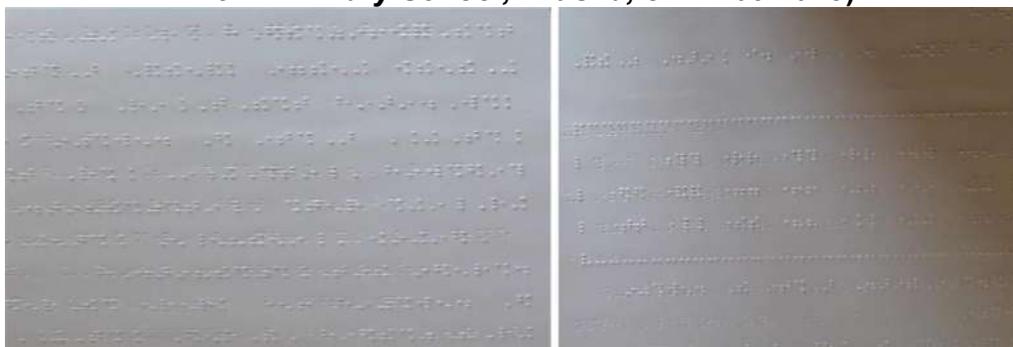
However, physical verification of facilities in the selected SNE primary schools revealed that, books supplied to primary schools for pupils with visual impairment had normal pictures, which cannot be visualized by pupils with visual impairment, as shown in **Photo 3.1**.

Photo 3.1: Books for pupils with visual impairment printed with normal pictures (photograph taken by auditors at Themu Primary School, Arusha, on 12/09/2018)



In addition, books for pupils with visual impairment have to be printed on one side to avoid overlapping of words. However, interviews with SNE teachers at Themu and Kibena schools for pupils with visual impairment, and observations made by the audit team, revealed that the books were printed on both sides. This makes it difficult for SNE pupils to read clearly, as shown below (See **Photo 3.2**).

Photo 3.2: Pages of the books supplied for visually impaired pupils, printed on both sides (photograph taken by auditors at Themu Primary School, Arusha, on 12/09/2018)



In their Inspection Report of 19th Region reported that printing on

May 2017, quality assurers in Arusha both sides of Braille paper was a

challenge for the learning process of visually impaired pupils. They recommended Braille books to be written on one side to avoid overlapping of words and reduce inconvenience to visually impaired pupils.

3.2.3 Inadequate Rooms for Storage and Use of the Supplied Teaching and Learning Equipment in Visited Schools

Based on the visits to the four selected schools for pupils with hearing impairment (Kigwe Viziwi, Mtendeni, Kaigara and Meru), it was noted that, only Kigwe Viziwi had the required audiometric test room. An audiometric room is required for the audiometer⁹ to provide reliable results when testing the pupils' level of hearing.

Another observation was that, at Mtendeni Primary School, one of the teachers office was used as a store and audiometric room at the same time, as shown in **Photo 3.3**.

Photo 3.3: SNE teacher's office used as audiology room and store
(Picture taken by auditors at Mtendeni Primary School in Ilala District on 20/08/2018)



⁹ A complex instrument which helps to measure a person's ability to hear

The absence of a storage room was a result of insufficient planning for SNE issues caused by inadequate planning that focuses on SNE, as previous described in section (i).

The reviewed SNE files, from the 12 visited councils, showed no evidence that the primary schools hosting SNE units were inspected prior to establishment of the SNE units.

3.2.4 Inadequate Mechanisms for Maintenance of Teaching and Learning Equipment and assistive devices for SNE

Interviews with officials from PO-RALG and MoEST revealed that, there was no mechanism in place for maintenance and repair of teaching and learning equipment for pupils with special needs in both the PO-RALG and MoEST.

The review of annual budgets showed that both ministries did not budget for maintenance and repair of SNE teaching and learning equipment. This was caused by absence of records on malfunctioning equipment and assistive devices in the schools. Such record keeping is important for follow-up and determining when or which equipment needs to be repaired. Further, there was no assessment conducted at national level to establish the status of the supplied SNE facilities.

Interviewed teachers reported that, at times they had to hire technicians for major maintenance. The review of training reports from MoEST showed that, in May 2018 MoEST, through LANES programme, trained 253 SNE teachers on how to maintain and repair equipment and assistive devices for visually and hearing-impaired pupils. However, according to interviews

with trained SNE teachers in the visited primary schools, the attained skills were only for minor maintenance.

Noteworthy is that only two technicians are available at MoEST. The situation has led to quite a number of malfunctioning equipment and assistive devices in schools, including 115 unrepaired Perkins Braille and two thermoform machines at Hombolo Bwawani, Ilembula, Nyangao and Mugeza Mseto primary schools. The equipment had not been repaired for two consecutive years, as shown in **Photo 3.4**.

**Photo 3.4: Malfunctioning Perkins Braille and thermoform machines
(Pictures taken by auditors at different schools and dates)**

Hombolo on 23/01/2019



Nyangao on 11/12/2018



Mugeza Mseto on 08/01/2019



Ilembula 27/09/2018



A review of the results of PO-RALG data collected using the BEMIS questionnaire administered to participants in primary schools revealed that, the tool is not designed to gather information on the functioning status of special needs education teaching and learning equipment and assistive devices. As a result, both PO-RALG and MoEST lacked information on the exact records of the number of malfunctioning equipment that needed repair.

Consequently, lack of information resulted into wastage of public funds in that the malfunctioning teaching and learning equipment could have been repaired at lower costs if there was frequent repair; waiting until the equipment was beyond repair led to unnecessary requisition of new supplies. The interviewed SNE teachers from the sampled schools and the technician from MoEST reported that the repairing cost for Perkin Braille ranged from TZS 70,000/= to 100,000/= while its purchasing cost ranged from TZS 2 to 2.5 million. Similarly repairing cost for Thermoform machine ranged from TZS 100,000/= to 120,000/= while its purchasing costs ranged from TZS 10 to 11 million.

Interviewed officials from PO-RALG, MoEST and the visited schools pointed out that absence of a maintenance culture for teaching and learning equipment was due to absence of maintenance planning.

3.2.5 Insufficient Number of Teachers Trained on Special Needs Education in SNE Schools

Section 4.2 of the National Strategy on Inclusive Education (2009-2017) requires MoEST and PO-RALG to strengthen capacities of Teacher Training

Colleges in order to provide training on inclusive education for the purpose of increasing SNE skilled teachers in special and inclusive schools.

Findings on the adequacy of trained SNE teachers in the country have indicated the following:

i. Few SNE Teachers were Trained during the Review Period

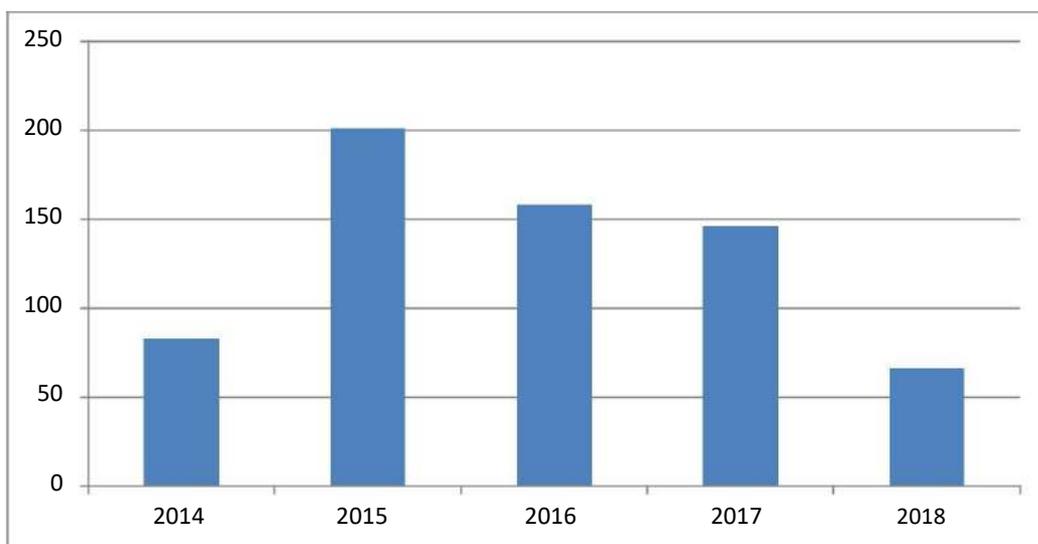
The review of the database for SNE teachers from MoEST revealed that the number of primary school teachers trained in SNE in the country was about 2,460. The teachers have specialized in hearing, intellectual and visual impairments as well as inclusive education.

Since there were no data on the required number of SNE teachers in the country, the audit team used the number of SNE pupils, the required teacher-pupils ratio and number of SNE schools for each category of disability to establish the required number of SNE teachers in the country. Based on the analysis, the audit concluded that the shortage of teachers was 1968 since there were only 2,460 out of 4,428 projected numbers of teachers.

The interviewed officials from PO-RALG, MoEST and the sampled schools reported a significance shortage for SNE teachers in primary schools. They further reported that the shortage was caused by low level of training SNE teachers for primary schools. It was noted that, up to the time of concluding the audit, the government had only one teacher training college (Patandi Teachers College in Arusha) which trains primary school SNE teachers.

Based on the review of List of SNE teachers trained from Patandi Teachers College from MoEST, it was noted that, despite of the college having capacity of enrolling 300 SNE teachers per annum; for the last five years only an average 131 SNE teachers were produced per annum. For the period from 2014 to 2018, only 654 teachers were trained. The trend of training primary school teachers in SNE in the last five years is as shown in **Figure 4**.

Figure 4: Number of SNE Teachers Trained for Primary Schools



Source: MoEST list of SNE trained teachers

Figure 4 indicates that the highest number of SNE teachers was 201 trained in 2015. In 2016 and 2017, the number decreased to less than 160 and to less than 100 in 2018.

The list of SNE teachers and training reports for 2014/2015–2017/2018 at MoEST showed that 61 percent of SNE teachers did not get any SNE refresher course. Only 952 out of 2460 SNE teachers attended refresher 42

course facilitated either by MoEST or PO-RALG. This is contrary to section 3.6 of the National Strategy on Inclusive Education (2009–2017), which requires SNE teachers to be involved in in-service training. Currently in-service training is neither regular nor continuous.

Interviewed SNE teachers in the sampled schools expressed that best practices for the teacher-pupils ratio was 1:7 for Hearing impairment and 1:5 for Visual and Intellectual impairment.

However, the review of records in the visited schools showed that there were schools with few SNE teachers compared to the number of registered SNE pupils, as indicated in Tables 3.4, 3.5 and 3.6 for Visual, Hearing and Intellectual impairment, respectively.

Table 3.4: Status of SNE Teacher-Pupils Ratio for Visual Impairment

S/n	Name of School	Number of Pupils	Number of SNE Teachers	Actual Ratio
1	Hombolo Bwawani	10	4	1:2
2	Kijitonyama	6	2	1:3
3	Themi	60	12	1:5
4	Ilembula	6	1	1:6
5	Nyangao	25	4	1:6
6	Kibena	27	3	1:9
7	Mugeza Mseto	48	5	1:10

Source::Auditors' Analysis Analysis from from data data collected at visited at visited schools schools

Table 3.4 indicates that only Themi Primary School had the required ratio. Hombolo and Kijitonyama had more teachers than recommended because the schools started registering SNE pupils in 2017. At Ilembula, Nyangao, Kibena and Mugeza Mseto Schools, the ratios were higher than the recommended of 1:5. This implies more workload on the teachers or less time relatively used in attending the pupils.

Further analysis was done to establish the teacher-pupils ratio for pupils with hearing impairment. The audit noted that at Mtendeni and Kigwe Viziwi Primary Schools, one SNE teacher teaches 9 and 18 SNE pupils, respectively, which is above the required ratio of 1 SNE teacher for 7 SNE pupils. The situation was worse at Kaigara where there were no SNE teachers despite registering 51 SNE pupils with hearing impairment. On the other hand, Ilembula and Meru Primary Schools had teacher-pupils ratios of 1:6 and 1:5, respectively. Mtendeni and Kigwe Primary Schools had teacher-pupils ratios higher than 1:5. **Table 3.5** provides more details.

Table 3.5: Status of SNE Teacher-Pupils Ratio for Hearing Impairment

S/n	Name of School	Number of Pupils	Number of SNE Teachers	Actual Ratio
1	Kaigara	51	0	0
2	Meru	60	12	1:5
3	Ilembula	6	1	1:6
4	Mtendeni	27	3	1:9
5	Kigwe Viziwi	106	6	1:18

Source: Auditors' Analysis from data gathered at schools

As for teacher-pupil ratio for intellectually impaired pupils, it was revealed that, all the schools had higher teacher-pupils ratio than the required ratio of 1:5. The situation was worse at Ilembula Primary School - which registered 42 intellectually impaired pupils although there was not a specialized teacher in intellectual impairment. **Table 3.6** provides details on teacher-pupils ratio for pupils with intellectual impairment.

Table 3.6: The Status of SNE Teacher-Student Ratio for Intellectual Impairment

S/n	Name of School	Number of Pupils	Number of SNE Teachers	Actual Ratio
1	Ilebula	42	0	0
2	Mpunguzi	14	2	1:7
3	Mpilipili	27	3	1:9
4	Kaloleni	75	6	1:13
5	Wailes	60	4	1:15
6	Mtama	15	1	1:15
7	Tumaini	46	3	1:15
8	Kaigara	34	2	1:17

Source: Auditors' analysis from data gathered in the visited schools

Table 3.6 shows that in 5 schools of Kaloleni, Wailes, Mtama, Tumaini and Kaigara, the workload for teachers was about three times higher than recommended.

ii. **Reallocation of SNE Teachers who Attended Further Training on SNE.**

Review of training files from visited LGAs showed that 36 ordinary teachers attended further education/training on special needs education. However, they were yet to be re-allocated to SNE schools where they could apply their newly acquired SNE knowledge and skills as detailed in **Table 3.7**.

Table 3.7: Special Needs Teachers Working in Regular Schools in the Visited LGAs

S/N	Name of District	Number of SNE teachers working in regular schools
1	Arusha CC	1
2	Lindi MC	0
3	Bahi DC	0
4	Bukoba MC	4
5	Muleba DC	4
6	Dodoma CC	0

S/N	Name of District	Number of SNE teachers working in regular schools
7	Wang'ing'mbe DC	5
8	Temeke MC	2
9	Ilala MC	0
10	Lindi DC	4
11	Njombe TC	7
12	Kinondoni MC	9
TOTAL		36

Source: Auditors' Analysis Based on Training Data from Visited LGAs

Based on **Table 3.7**, it can be noted that, 8 out of 12 LGAs did not re-allocate their teachers after having had further training on special needs education. The number is high in Kinondoni Municipal Council as there are 9 teachers waiting for re-allocation.

Data from the interviews held with officials from the sampled LGAs and schools show that, failure to re-allocate the SNE teachers was caused by financial constraints. Detailed explanations on the number of SNE teachers (according to their special needs or category), who were not re-allocated from regular to SNE schools after being trained on SNE issues is as provided in **Appendix 8**.

The review of the List of SNE teachers at PO-RALG shows that, at the National level, there were 611 SNE teachers who were further trained on SNE issues but not re-allocated in SNE schools.

3.2.6 Inadequate Coordination between MoEST and PO-RALG

According to Section 3.2.3 of Education and Training Policy (2014), the government is required to ensure coordination among its ministries, institutions and agencies responsible for managing education issues, including special needs education.

Based on the interviews and reviews of various reports, the audit team noted insufficient coordination regarding the provision of special needs education as shown in the following subsections.

i. Insufficient Coordination in the Provision of Teaching and Learning Requirements through LANES Programme

Interviews conducted with officials at both MoEST and PO-RALG, showed that the two ministries did not coordinate their efforts on the procurement of teaching and learning equipment through LANES programme. Both ministries supplied learning equipment as shown in Section 3.1.1(i) and that each ministry procured teaching and learning equipment separately without prior communication on the quantity and type of the required equipment. In spite of that, records show that they had a meeting to discuss the dissemination of the equipment to avoid duplication during their distribution in schools, as shown in the minutes of the meeting held on 10th January 2017.

ii. Inadequate Coordination of SNE related Activities at Regional and LGAs Level

According to its Function and Organizational Structure, PO-RALG is required to coordinate various activities, including special needs education activities at regional and council levels. This is done through reporting, supportive supervision and issuing directives.

Interviews conducted with officials from PO-RALG and the surveyed Regional and Council offices and schools, revealed that, there was a gap in

sharing special needs education information from councils to the PO-RALG level. Information auditors obtained from schools and councils was unavailable at the national level. It is clear that there was no proper sharing of SNE reports among LGAs and the two ministries. For instance, there was no information on number of SNE students and their learning requirements nor the number of SNE teachers at the national level.

Further, the review of implementation reports at councils, regions and PO-RALG from 2014 to 2018 showed a number of weaknesses in sharing SNE information. Besides, the reports did not adequately capture SNE issues in some regions. For instance, Lindi Region SNE issues were reported by Liwale, Ruangwa and Kilwa District Councils. However, the contents of the reported information did not cover issues of special needs education in detail. The information provided did not show the required number of teaching and learning facilities available or the number of malfunctioning equipment which needed to be repaired. Furthermore, the number of available and required SNE teachers was not available to members of the audit.

The audit team also noted failure to adequately report on SNE issues which was due to inadequate allocation of SNE officers. For instance, there were no Special Needs Education Officers at Region level who could facilitate the coordination of SNE issues at this level.

The review of Annual Plans and budget from PO-RALG and the visited regions also showed that SNE issues were not well included in the developed plans and budget. This leads to limited coverage of SNE matters during planning which is also likely to affect coverage in reporting.

3. 3 The Contribution of Quality Assurance Activities in Special Needs Education Delivery

Objective 2: To assess whether MoEST's quality assurance activities contribute to improved delivery of SNE to pupils with special needs in primary schools

The 2014 Education and Training Policy requires MoEST to conduct quality assurance activities in order to strengthen the management, validation and control of quality education and training, including special needs education at all levels.

Assessment of MoEST's capacity in implementing quality assurance activities revealed inadequacies in the inspection of SNE activities as well as implementation of inspection recommendations, as explained in the following sections.

3.3.1 Inadequate Inspections in Special Needs Education Schools

The review of school inspection reports and files for the 18 visited schools showed that the schools were not regularly inspected. This is contrary to Section 12 of the School Inspector's Guide of 2010, which requires every school to be inspected once in every academic year.

Table 3.8 provides detailed information on frequency of inspections conducted in the special and inclusive primary schools visited by the audit team. The information presented covers four years (2014/15 to 2017/2018).

Table 3.8: Inspections Conducted to the Visited Special Schools, Units and Inclusive Schools

S/N	Schools	Status of Inspection (■ = Inspected x = Not inspected NA= Not Applicable)				Total Number	
		2014/15	2015/16	2016/17	2017/18		
1	Kaloleni	■	■	x	■	3	28
2	Themis	x	■	■	■	3	
3	Mtendeni	x	■	■	■	3	
4	Tumaini	■	■	x	■	3	
5	Mugeza Mseto	■	■	■	x	3	
6	Meru	x	■	x	■	2	22
7	Ilembula	x	x	■	■	2	
8	Kijitonyama	x	■	x	■	2	
9	Mpunguzi	x	x	■	■	2	
10	Kambarage	x	x	x	■	1	
11	Kibena	x	x	■	x	1	39
12	Wailes	x	x	x	■	1	
13	Mpilipili	■	x	x	x	1	
14	Kaigara	x	■	x	x	1	
15	Hombolo Bwawani	x	■	x	x	1	
16	Kigwe Viziwi	x	■	x	x	1	
17	Nyangao	x	x	x	x	0	
18	Mtama ¹⁰	NA	NA	NA	x	0	11
Annual Inspection Percentage		24	59	35	56		

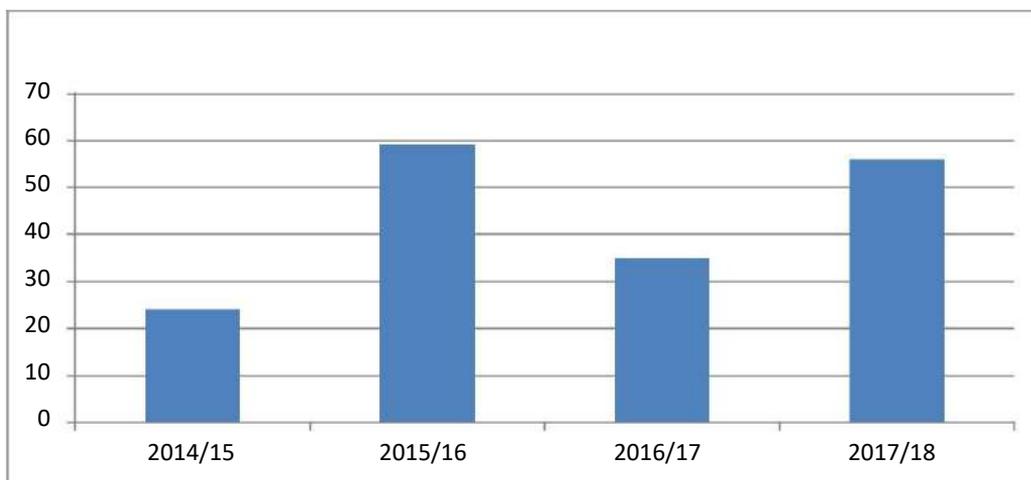
Source: School inspections reports and school inspection files covering period of 2014/2015 to 2017/2018

Table 3.8 indicates that, for the four financial years (2014/15 to 2017/18), none of the visited SNE schools were inspected in each financial year. Only 5 out of 18 schools were inspected thrice in the four financial years. The rest were inspected once or twice. The worst case was Nyangao

¹⁰ At Mtama Primary School SNE unit was established in 2018, therefore it was not possible to assess the coverage of inspection in the unit for previous years

Primary School - which, for the four consecutive financial years, was not inspected at all. **Figure 5** shows the status of school inspection in SNE schools for the past four financial years (2014/15 to 2017/18).

Figure 5: The Situation of Inspection in SNE Schools for the Past Four Financial years (2014/15 to 2017/18)



Source: School inspections reports and files for the period of 2014 to 2018

In addition, for the four financial years, that is, from 2014/2015 to 2017/18, the extent of the inspection was between 24 and 59 percent of the selected schools. The highest coverage was in 2015/16.

The review of inspection files and reports of the visited schools and district quality assurance offices showed that, irregular coverage in inspections resulted from the fact that, the inspection criteria did not include SNE issues and shortage of skilled quality assurers. The issues are further elaborated in the following sections.

i. Criteria for Selection of Schools to be Inspected Does not Consider SNE Issues

The interview conducted with officials from MoEST showed that the criteria used to select schools to be inspected were more concerned with issues such as performance grade and the elapsed time after last inspection. When the audit team asked about a guideline that stipulates criteria for selecting school, to assist auditors intensively assess the criteria, there was no written document provided to them.

The interviewed officials from MoEST, and visited Zonal Quality Assurance offices clearly pointed out that the criteria used by Quality Assurers to select schools to be inspected do not consider SNE pupils.

It was also noted that, the inspectors normally select schools based on NECTA grade seven examination results, and the primary schools with SNE unit(s).¹¹ The results of SNE pupils are generalized with pupils without impairment. It is therefore clear that there is high risk of masking the performance of SNE pupils in the inspection reports due to good performance of pupils without impairment. This affects the inspection of primary schools with SNE pupils. Noteworthy is that close monitoring is needed in the schools.

¹¹A regular school that has a unit for pupils with disability

Table 3.9: The Sampled Special Needs Schools Involved in the Table 3.9 The Sampled Special Needs Schools Involved in the Inspection Plans during the Audit
Plans during the Audit.

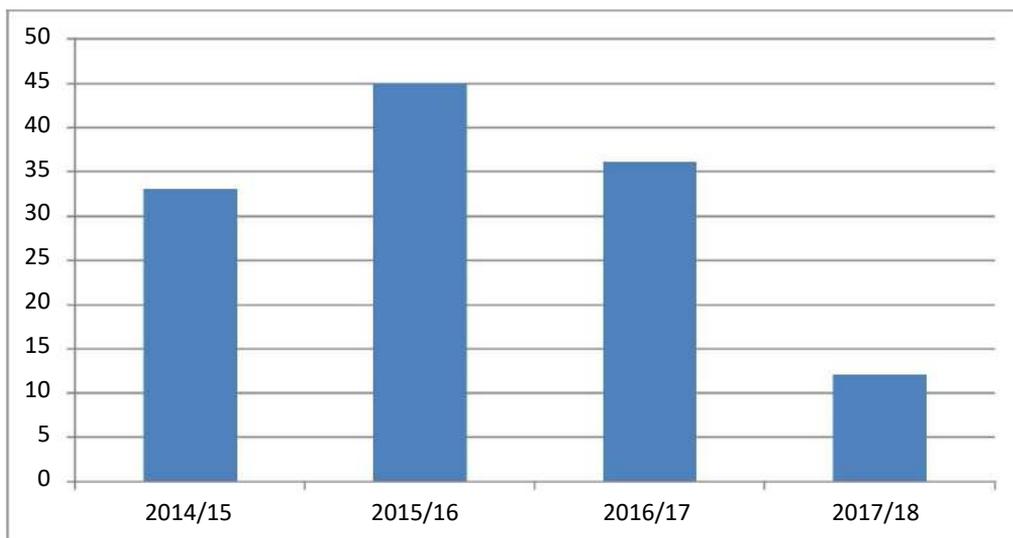
S/n		Schools Number of SNE	Financial Years and Coverage of SNE Schools in the Inspection Plans							
			2014/15		2015/16		2016/17		2017/18	
			Covered SNE Schools	Coverage (%)	Covered SNE Schools	Coverage (%)	Covered SNE Schools	Coverage (%)	Covered SNE Schools	Coverage (%)
1	Arusha city	6	4	67	4	67	2	33	2	33
2	Njombe Town	5	0	0	2	40	1	20	2	40
3	Wanging'ombe DC	1	0	0	1	100	1	100	0	0
4	Temeke MC	14	2	14	4	29	2	14	3	21
5	Kinondoni MC	6	4	67	2	33	2	33	1	17
6	Ilala MC	14	5	36	10	71	8	57	Nil	Nil
7	Lindi MC	1	1	100	0	0	0	0	0	0
8	Lindi DC	3	0	0	0	0	0	0	0	0
9	Bukoba MC	3	2	67	2	67	1	33	1	33
10	Muleba DC	5	0	0	1	20	1	20	0	0
11	Dodoma CC	7	3	43	3	43	4	57	3	43
12	Bahi DC	2	1	50	1	50	2	100	0	0
Total		67	22	33	30	45%	24	36	12	18

Source: District QA activity plans (2014 to 2018)

As shown in **Table 3.9**, Lindi and Wanging'ombe District Councils had the highest inspection coverage of SNE schools (100 percent) in the (2015/16 and 2016/17) annual plan. Further, Bahi District Council had the highest inspection coverage (100 percent) in the 2016/17 financial year. The reason behind the performance is the small number of SNE Schools ranging from one to two. For the 2017/18 financial year, the highest inspection coverage was about 43 percent.

For all four years (from 2014/15 to 2017/18), the inspection coverage in the selected schools varied between 18 and 45 percent. The highest coverage was in the 2015/16 financial year, which was followed by a declining trend to the lowest coverage in 2017/18.

Figure 6: Percentage of inspection coverage of the selected schools in inspection plans



Source: The School inspection reports, files and auditor analysis (2014 to 2018)

ii. Shortage of Skilled Quality Assurers (School Inspectors)

Interviews with officials from MoEST and Quality Assurance Zonal Offices revealed that there was a shortage of School Quality Assurers (QA) with knowledge on SNE. Review of Quality Assurers' staffing level showed that in total there were 1306 Quality Assurers, whereby only 98 (8 percent) had Special Needs Education training. **Table 3.10** provides the status of Quality Assurers available in the councils, Quality Assures with SNE skills and the number of schools with SNE pupils.

Table 3.10: Number of Quality Assurers in District and Municipal Councils Compared to the Number of Schools with SNE pupils

S/n	Name of Council	Total number of QA in a council	Number of QAs with SNE Skills
1	Temeke MC	20	2
2	Ilala MC	22	3
3	Kinondoni MC	20	2
4	Dodoma MC	8	1
5	Arusha CC	11	1
6	Muleba DC	2	0
7	Njombe TC	6	0
8	Wang'ing'ombe DC	6	3
9	Lindi DC	5	0
10	Bukoba MC	3	1
11	Bahi	8	2
12	Lindi MC	4	0

Source: Councils' Quality Assurance Offices

Table 3.10 indicates a deficit of Quality Assurers with SNE skills in the visited councils. Njombe TC, Lindi MC, Lindi DC and Muleba DC had no Quality Assurers with SNE skills, despite having schools with SNE pupils. The rest of the sampled councils had enough Quality Assurers with SNE skills compared to the number of schools in the councils.

It was further noted that, only Ilala Municipal Council out of the eight visited councils had Quality Assurers in three categories of disability i.e. hearing, intellectual and visual impairment, as shown in **Appendix 8**.

Furthermore, the review of inspection reports from the eighteen visited SNE schools revealed that, during inspections, Quality Assurers assessed general issues such as number of classrooms, hostels, teaching as well as teaching and learning equipment. They did not assess technical issues necessary for improving special needs education. It was noted that the situation was due to the fact that the personnel lacked knowledge on

special needs education, specifically on assessing teaching and learning through sign language and Braille.

3.2.2 Inadequate implementation of Inspectors' Recommendations.

According to the organizational structure of MoEST, the District School Quality Assurance Office is responsible for conducting inspection in primary schools and issue recommendations.

Interviews with the school quality assurance officials in the eight visited councils revealed that, the recommendations issued by school quality assurers were insufficiently implemented by the LGAs and PO-RALG. On the other hand, reviews of inspection reports from 15 visited SNE schools showed that few recommendations were fully implemented. Out of 38 recommendations that were related to SNE issues, only 15 were implemented. 23 recommendations were not fully implemented as shown in

Table 3.11.

Table 3.11: Status of Implementation of Issued Special Needs Education Recommendations in Visited Primary Schools

S/n	Name of School	Status of Implementation			Percentage of not implemented recommendations
		Number of SNE Issued Recommendation	Number of Implemented Recommendations	Number of not Implemented Recommendation	
1	Hombolo	1	1	0	0
2	Mtendeni	4	3	1	25
3	Themis	7	4	3	43
4	Mugeza Mseto	6	3	3	50

S/n	Name of School	Status of Implementation			
		Number of SNE Issued Recommendation	Number of Implemented Recommendations	Number of not Implemented Recommendation	Percentage of not implemented recommendations
5	Kaloleni	9	3	6	67
6	Ilembula	4	1	3	75
7	Kambarage	1	0	1	100
8	Kibena	1	0	1	100
9	Kaigara	3	0	3	100
10	Kigwe Viziwi	2	0	2	100
	TOTAL	38	15	23	61

Source: Auditors' Analysis from School Quality Assurance reports

Failure to implement the recommendations might have been contributed by inadequate enforcement mechanism to ensure implementation of issued recommendations. Such a failure might result to wastage of resources used to conduct schools quality assurance activities. Furthermore, lack of enforcement on implementation of the recommendations may negatively influence the teaching and learning of pupils with special education needs.

Appendix 9 shows the implementation status of the issued recommendations in the selected primary schools.

3.4 Setting and Monitoring of Examinations for Pupils with Special Needs

Objective 3: *To assess whether MoEST, through NECTA, adequately sets and monitors examination standards and procedures for pupils with special education needs*

The National Examination Regulation of 2015 requires MoEST, through NECTA, to ensure that all pupils with different kinds of disabilities are given special treatment and facilities when sitting for national examinations. The audit team assessed the capacity of MoEST and NECTA in monitoring examination standards and procedures for SNE pupils. The auditors noted that MoEST, through NECTA, did not adequately set or monitor examination standards and procedures for pupils with special needs. The details of the contention are indicated in 3.3.1.

3.4.1 Absence of Examination Guideline for Visually Impaired Candidates for Mathematics and Science Subjects

The 2016 Examination Regulation 29 (3) requires the Minister responsible for Education to prescribe a manner under which visually impaired candidates will sit for mathematics and science subjects.

Interviews with officials from MoEST revealed that the Ministry did not prescribe a manner in which mathematics and science examinations for visually impaired pupils would be facilitated to enable them sit for the examinations without huddles. MoEST's failure to provide guideline on how visually impaired pupils are supposed to sit for mathematics and science examinations has denied the right of visually impaired pupils to use their

important supportive gears, such as abacus in mathematics and science subjects.

Interviews with SNE teachers from Mugeza Mseto, Kibena, Ilembura and Nyangao schools showed that the situation has been causing difficulties in calculation. Disabled pupils cannot use normal working papers in calculations as pupils without impairment do. They further reported that, the performance of many visually impaired pupils in mathematics and science subjects is lower than that of the non-disabled pupils.

Reviews of examination results in the visited schools showed that, the average performance of visually impaired pupils in mathematics was grade 'D', while in science it was 'C'.

3.4..2: Improperproper InvigilationofofExaminationforforPupilsPupilswithwithSpecialSpecial Needs. Needs.

The Government Circular No. 11 of 2011 requires invigilators for SNE candidates to have knowledge and skills in the required category of disability to enhance communication with the special needs candidates.

The interviews with head teachers from visited schools showed that, not all examination invigilators who are allocated to invigilate examination in schools with special needs pupils have knowledge of SNE. This was verified through review of Examination Implementation Reports from visited councils, which indicated that not all invigilators allocated in visited school had SNE knowledge and skills as indicated in **Table 3.12**

Table 3.12: Status of compliance of Invigilator’s qualification in PSLE

S/n	Name of school	Year for STD VII Exam				
		2014	2015	2016	2017	2018
		■ = Compliant x = None-compliant NA ¹² = Not applicable				
1	Kaloleni	x	x	NA	NA	NA
2	Meru	x	x	x	■	■
3	Mugeza Mseto	NA	NA	■	■	■
4	Mpilipili	NA	x	NA	x	NA
5	Themis	NA	NA	NA	■	■
6	Ilembula	NA	NA	NA	■	NA
7	Kibena	NA	NA	NA	x	NA
8	Nyangao	x	NA	x	x	■
9	Kigwe Viziwi	■	■	■	■	■
10	Hombolo	■	NA	NA	NA	x

Source: Auditors analysis from Council’s examination implementation reports

Table 3.12 indicates that, for all four financial years from 2014/15 to 2017/18, there were SNE schools invigilated by invigilators who had no special needs knowledge or skills. The best practise was at Kigwe Viziwi Primary School which was invigilated by required skilled invigilators in the five years under review. Kigwe Viziwi is a special school which enrolls pupils with hearing impairment.

Consequently, the invigilators cannot properly communicate with special needs candidates, particularly those with hearing impairment. In turn, the invigorators have to seek help from special needs teachers from the same school to provide examination instructions, which might jeopardizes examination reliability.

¹² Not applicable means that, in a particular school there were no SNE pupils who set for standard seven examinations.

3.4.3 Marking of Examinations Does not Adequately Consider Special Needs Pupils

The Government Circular No. 11 of 2011 requires marking of examinations for special needs pupils to involve Special Needs Education teachers.

Unfortunately, the marking does not adequately consider students with special needs. There was no evidence provided to the auditors indicating the involvement of skilled SNE teachers in marking of the hearing and intellectually impaired pupils' examination scripts.

It was further noted that, marking of visually impaired pupils' examination scripts involves decoding the braille writing system into normal character, before the normal marking process takes place. This implies additional workload and time, which could have been avoided if there were sufficient SNE teachers as per requirement, as well as sufficient involvement of SNE teachers in the examination process.

CHAPTER FOUR

CONCLUSION

4.1 Introduction

This chapter provides conclusions based on the findings presented in Chapter three consonant with the overall and specific objectives of the audit, as presented in Chapter one of this report. It covers coordination and provision of basic learning requirements; contribution of quality assurance activities in delivering of SNE to pupils with special needs; and setting and monitoring the adherence of examination standards and procedures for pupils with special needs.

4.2 Overall Conclusion

The audit findings lead to the conclusion that assurance of effective learning environment for pupils with special needs is not adequate. This is because both MoEST and PO-RALG have not sufficiently captured special needs education activities in their plans and operations. This has affected the teaching and learning process for pupils with special needs.

At the national level, there is insufficient information on the number of special needs pupils, required SNE teachers or the status of their equipment to facilitate the provision and coordination of teaching and learning requirements to SNE pupils.

Regardless of the requirement for conducive environment for SNE, both MoEST and PO-RALG have not adequately managed the provision of education to pupils with special needs. This is, partly, because inclusive

schools lack the required teaching and learning facilities. Moreover, MoEST's quality assurance activities do not effectively contribute towards improving special needs education, and the delivery and monitoring of examination standards and procedures for pupils with special needs do not adequately accommodate pupils with special needs.

4.3 Specific conclusions

The following are the specific conclusions.

4.3.1 Inadequate provision and coordination for for SNE SNE Teaching Teaching and and Learning requirements Learning requirements

The findings show that there is inadequate provision and coordination of special needs education teaching and learning requirements. This is due to the fact that:

The auditors are of the view that, the equipment and assistive devices supplied to primary schools for special needs pupils are not sufficient to facilitate their learning process. The shortage of supplied equipment and assistive devices is 68 percent. The shortage is attributed to failure of PO-RALG and MoEST to adequately plan on the provision and coordination of special needs education.

It is from this background that special needs education activities were insufficiently reflected in the Ministries' Annual Budgets for the period from 2014/2015 to 2017/2018. Consequently, no funds were set aside to facilitate SNE activities, such as procurement of requirements like special needs equipment and maintenance of the malfunctioning ones.

Despite the efforts made in trying to cover most of special needs activities through donor funded projects, the sustainability of such projects is unpredictable and there are insufficient efforts made to cater for the needs of all pupils with special need.

In addition, the number of SNE teachers in primary schools is insufficient to ensure effective provision of special needs education. Only 654 teachers have been trained in special needs for the last five years. Going by the above figures it might take MoEST about 15 years to cover the current projected gap of 1968 SNE teachers, assuming other factors are constant.

Meanwhile, the data from the sampled schools has shown that there are about 36 in-service teachers who received training in Special Needs Education but have not been re-allocated to SNE schools because of inadequate plan for utilization of trained SNE teachers.

4.3.2 Quality Assurance Activities Inadequately Contributing to Delivery of Special Needs Education

The findings have shown that quality assurance activities inadequately contributed to the delivery of Special Needs Education in primary schools.

MoEST quality assurance activities do not add value to the delivery of special needs education in primary school owing to the following reasons:

Schools with special needs pupils are not inspected by special needs education School Quality Assurers (SQAs). This imply that SQAs cannot assess the teaching and learning processes conducted through sign

language or braille and are thus not in a position to provide technical advice to improve either the contents or mode of delivery of Special Needs Education.

The criteria used in selecting schools are more concerned with issues such as performance grades and the elapsed time after last inspection. This limits the possibility of SNE schools to be included in the inspection, due to the fact that in SNE schools performance grades of pupils with impairments are masked with those of pupils without impairment.

Further, the recommendations issued by the school quality assurers were not implemented accordingly by the LGAs because there were no effective means that would have ensured enforcement of the implementation of the issued recommendations. As of now, School Quality Assurers have an advisory role only and, therefore, they cannot take further sanctions for non-implementation of issued recommendations.

4.3.3 Inadequate Setting and Monitoring of Examination Standards and Procedures

Auditors' findings have shown that there is inadequate setting and monitoring of examination standards and procedures for pupils with special needs.

MoEST has not prescribed the manner under which the visually impaired pupils are supposed to sit for examinations in mathematics and science subjects. The auditors are of the views that MoEST, through NECTA does not adequately monitor the invigilation of national examinations for pupils with special needs. Deployment of invigilators to schools during examinations does not always consider SNE issues. This creates communication barriers with SNE pupils during the examination sessions.

The marking procedures do not adequately consider students with special needs because, during the marking of national examinations, all students are treated equally but not equitably. Despite the facts that hearing impaired pupils are not taught to use conjunctions when writing their sentences, their examination papers are marked by ordinary teachers, who do not have special needs education or specialised in deafness which might contribute to examination failure.

CHAPTER FIVE

RECOMMENDATIONS

5.1 Introduction

This Chapter provides recommendations to the Ministry of Education, Science and Technology and the President's Office Regional Administration and Local Government to address matters noted during the audit. The National Audit Office believes that implementation of these recommendations will greatly contribute to improvement in the management of education for pupils with special needs in the country.

The recommendations address the audit findings and conclusions that pointed out weaknesses covering the provision and coordination of teaching and learning requirement for SNE pupils, quality assurance activities, as well as standards and procedures in setting and monitoring of examinations.

5.2 Specific Recommendations

5.2.1 Provision and Coordination of Teaching and Learning Requirements

The Ministry of Education, Science and Technology (MoEST) should:

1. Prioritize and establish a sustainable model for funding Special Needs Education activities and mobilizing funds for SNE;
2. Ensure that all issues concerning SNE, including review of curriculum and training of SNE teachers, are prioritized and budgeted for;
3. Develop programmes that will facilitate the increase in number and utilization of SNE teachers in the country;

The President's Office's Regional Administration and Local Government Authorities should:

1. Conduct a thorough needs assessment prior to procurement and supply of teaching and learning materials for SNE;
2. Develop mechanisms for proper documentation and sharing of SNE information at different levels;
3. Develop mechanisms for identifying malfunctioning and maintenance of teaching aids and learning materials for pupils with disabilities.
4. Develop mechanism for coordinating the provision of SNE teaching and learning requirements at different levels. The mechanism should assist in identifying SNE needs and strategies to be used in providing SNE pupils with relevant accommodations and support services.
5. Ensure that all issues concerning SNE, including conducting capacity building to SNE teachers are prioritized and budgeted for

5.2.2 Quality Assurance Services to Improve the Delivery of Special Needs Education

The Ministry of Education Science and Technology (MoEST) should:

1. Strengthen the mechanisms in place to ensure that schools with special needs education pupils are inspected regularly and necessary measures taken timely;
2. Ensure availability and proper allocation of qualified and motivated Quality Assurers;

3. Develop a mechanism to ensure implementation of recommendations issued by School Quality Assurers.

5. 2.3 Setting and Monitoring of the Examination Standards and Procedures for SNE

The Ministry of Education Science and Technology (MoEST) through NECTA should:

1. Improve the setting and monitoring of examination standards and procedures in order to ensure that, examination invigilation and marking considers the needs of special needs pupils;

REFERENCES

1. Ministry of Education, Science and Technology (2016), *“Analysis of Candidate’s Responses to Primary School Leaving Examination Questions”*, Dar es Salaam, Tanzania.
2. Ministry of Education, Science and Technology LANES *Consolidated Action Plan for financial year 2017/18*
3. Ministry of Education, Science and Technology, *“Government Circular No.11 of (2011), Examination Administration for Special Needs Education LANES Implementation Report for Fiscal Year 2014/15”* Dar es Salaam, Tanzania.
4. Ministry of Education, Science and Technology: *Functions and Organization Structures (2015)*
5. Ministry of Education, Science and Technology: *Annual Performance Report for 2014/15-2017/2018*
6. Ministry of Education, Science and Technology: *Medium Term Expenditure Framework 2014/15 to 2017/18.*
7. Ministry of Education, Science and Technology: *Schools Quality Assurance Annual Implementation Reports 2014/15 to 2017/2018*
8. President Office-Regional and Administration Local Government: *Functions and Organization Structures (2015)*
9. President Office-Regional and Administration Local Government, *Takwimu za Shule za Msingi (TSM)*
10. President’s Office Regional Administration and Local Government Authority :*Medium Term Expenditure Framework 2014/15 to 2017/18*
11. Schools Quality Assurance: *Annual Works plan 2014/15 to 2017/2018*
12. Tanzania Federation of Disabled People’s Organizations: *Strategic plan 2015-2019 “Dar es salaam”*
13. United Nations *Convention on the Rights of Persons with Disabilities, 2006*
14. URT, Ministry of Education and Vocational Training, *Annual Strategic Plan 2014/2015-2017/18*
15. URT, National Examination Act, No 21 of (1973), *CAP 107*
16. URT, *The National Examination Regulations, (2016)*

APPENDICES

Appendix 1: Responses from the MoEST and PO-RALG

A. Responses from the Ministry of Education Science and Technology (MoEST)

General comments

The management of the MoEST would like to take this opportunity to thank your good office for the observation and recommendations from the performance audit assignment. Generally most of these observations were caused by insufficient resources both financial and human. It is expected that the Ministry will find means to increase budget and allow more employment and deployment of the required human resource. However, the management of MoEST will continue to utilize the few resources available to facilitate the day to day Special Needs Education activities in order to improve provision and management of education to learners with Special Needs

Specific comments

S/N	Recommendations	MoEST comments/responses	Actions to be taken	Planned date/Timeline
1	Prioritize and establish a sustainable model for funding SNE activities and mobilizing funds for SNE.	MoEST will improve its plans and budgets for SNE activities based on ESDP 2016/2017-020/2021 and the National Strategy for Inclusive Education 2018-2021 and incorporate the same in Medium Term Frameworks.	<ul style="list-style-type: none"> MoEST will allocate more funds annually to cater for SNE activities. MoEST will develop specific projects to address challenges facing provision of education to learners with special needs. MoEST in collaboration with PO-RALG will coordinate efforts / projects developed and implemented by NGOS, INGOS, CSOS, CBO S and private sectors in order to avoid duplications of efforts and maximize support aimed at enhancing SNE services. 	With effect from financial year 2019/2020
2	Ensure that issues concerning SNE, including review of curriculum and training of SNE teachers are prioritized and budgeted for;	The management of MoEST complies with the recommendations and proper actions will be taken accordingly	<ul style="list-style-type: none"> MoEST through TIE will improve curriculum materials to suit learners with special needs by developing appropriate guidelines and conducting research to establish existing gaps and appropriate solutions. MoEST will provide more in-service teacher trainings to build capacity for effective teaching and learning of pupils with Special Needs. 	With effect from financial year 2019/2020
3	Develop programmes that will facilitate the increase in number and	MOEST has introduced certificate pre service teacher special education programme at	<ul style="list-style-type: none"> MOEST plans to introduce pre-service certificate in special education programmes at Mpwapwa and 	<ul style="list-style-type: none"> With effect from financial year 2020/2021

S/N	Recommendations	MoEST comments/responses	Actions to be taken	Planned date/Timeline
	utilization of SNE teachers in the country	Patandi in 2018/19 academic year to increase the number of teachers required in special and inclusive schools in the country. However, MoEST will improve its efforts to address the recommendation.	Mtwara in order to increase the number of SNE teachers. <ul style="list-style-type: none"> MoEST will provide more in-service teacher trainings to build capacity for effective teaching and learning of pupils with Special Needs. MoEST in Collaboration with PO RALG will make sure that special education teachers are allocated to schools enrolling children with special needs. 	<ul style="list-style-type: none"> By 2019/20 By 2019/20
4	Strengthen the mechanisms in place to ensure that schools with SNE pupils are inspected regularly	The management of MoEST abides with this observation and recommendation. MoEST is committed to ensure that schools enrolling pupils with Special Needs are regularly visited for quality assurance.	<ul style="list-style-type: none"> MoEST will strengthen its school quality assurance procedures by considering SNE schools as one of the selection criteria for inspection. 	By December 2019
5	Ensure availability and proper allocation of qualified quality assurers (school inspectors)	The management of MoEST abides with this observation and recommendation and will put more effort to overcome the challenges.	<ul style="list-style-type: none"> MoEST will deploy SNE teachers as a strategy to overcome shortage of skilled school quality assurers. In-service training on basic knowledge and skills in Special Needs Education to school quality assurers will be provided as part of intervention mechanism to ensure quality education in schools enrolling children with Special Needs. 	<ul style="list-style-type: none"> With effect from financial year 2019/2020 With effect from financial year 2019/2020
6	Develop a mechanism to ensure that observed weaknesses are implemented accordingly	There is a need to strengthen mechanism to ensure that observed weaknesses by school quality assurers are implemented accordingly.	<ul style="list-style-type: none"> MoEST in collaboration with PO-RALG will strengthen monitoring mechanism by making sure that District Special Education Officers are fully involved in evaluation meeting following school quality assurers visit report for implementation of the given recommendation. 	With effect from financial year 2019/2020
7	To improve setting and monitoring examination standards and procedures in order to ensure that, examination invigilation and marking consider the	The management of MoEST through NECTA will improve setting and monitoring examination standards and procedures in order to ensure that, examination invigilation and marking consider	<ul style="list-style-type: none"> MoEST through NECTA will continue to set, invigilate and mark adopted examinations in accordance with existing curriculum standards, circulars and guidelines to suit diverse education needs of all learners. 	With effect from financial year 2019/2020

S/N	Recommendations	MoEST comments/responses	Actions to be taken	Planned date/Timeline
	needs of special needs pupils.	the needs of all pupils with special needs in accordance with the National curriculum standard.	<ul style="list-style-type: none"> MoEST through NECTA will strengthen its examination system by capacitating authorities responsible for examination matters in order to suit educational needs of learners with disabilities. MoEST will develop and issue guidelines to facilitate candidate with Special Needs to sit for mathematics and science subjects as appropriate as required. 	

B. Responses from President's Office Regional Administration and Local Government (PO-RALG)

General comments

PO-RALG has received recommendations for improving special needs education performance. All recommendations have been taken for actions. PO-RALG in collaboration with various stakeholders will continue to improve special needs education delivery in all levels of basic education

Specific comments

S/N	Recommendations	PO-RALG comment/response	Actions to be taken	Planned date/Timeline
1	Conduct a thorough needs assessment prior to procurement and supply of teaching and learning materials for SNE	The recommendation accepted	Each Council will conduct needs assessment and submit to National level for analysis, procurement and distribution	Yearly
2	Develop mechanism for proper documentation and sharing of SNE information at different levels	The existing mechanism for documentation will be reviewed	Tools used for collecting information from schools to be reviewed to enable all necessary SNE information to be captured accordingly. The input will be made in the BEMIS system to improve data and information collected	2019/2020
3	Develop mechanism for	The recommendation	Councils will be	Yearly

S/N	Recommendations	PO-RALG comment/response	Actions to be taken	Planned date/Timeline
	identifying malfunctioning and maintenance of learning/teaching materials for pupils with disabilities	accepted	required to set budget for conducting assessment and maintenance of the malfunctioning equipment for children with special needs education. A letter will be written with that instruction	
4	Develop mechanism for coordinating the provision of SNE teaching and learning requirement at different levels	The existing mechanism for coordination to be strengthened	The existing mechanism will be strengthened so as to ensure all councils provide the teaching and learning requirements to pupils with SNE accordingly	2019/2020
5	Ensure that all issues concerning SNE, including conducting capacity building to SNE teachers are prioritized and budgeted for	The recommendation accepted	The budget will be set according to the stated recommendation. Also, stakeholders will be involved in conducting capacity building and procurement of materials	Yearly

Appendix 2: Audit Question and Sub-questions

Question 1	Does PO-RALG adequately coordinate and supervise the provision of basic learning requirements for effective delivery of Special Needs Education?
Question 1.1	Does PO-RALG provide basic teaching and learning equipment for SNE?
Question 1.2	To what extent do MoEST and PO-RALG coordinate the provision of basic teaching and Learning equipment for SNE??
Question 2	Have MOEST's quality assurance activities contributed to the improvement and delivery of SNE to pupils with special needs in primary schools
Question 2.1	Does MoEST adequately conduct inspections in SNE Primary School?
Question 2.2	Does PO-RALG ensure adequate implementation of Inspectors' recommendations?
Question 3	Does MoEST through NECTA adequately sets examinations and monitors examination standards and procedures for pupils with special needs?
Question 3.1	Does MoEST prescribe how mathematics and science subject examinations for pupils with visual impairment should be conducted?
Question 3.2	Does MoEST, through NECTA, adequately monitor the examination standards and procedures for pupils with special needs?
Question 3.3	Does NECTA's marking procedure consider the needs of Special needs candidates?

Appendix 3: List of the Reviewed Documents

S/N	Organization	Document to be reviewed	Reasons
1	MoEST	Annual performance reports	To understand the extent of implementation of special needs education activities.
		Strategic plans	To understand strategic objectives of MoEST and PO-RALG towards special needs education.
		Budgets	To understand the priorities set by MoEST and PO-RALG regarding special needs education.
		Schools inspection reports	To understand the progress made and challenges encountered in implementing recommendations issued by inspectors. To understand the directives and actions taken by School' Boards in addressing matters relating to the provision of special needs education in their schools.
		Equipment Inspection reports	To obtain the status of the provision of teaching and learning aids and supporting equipment.
		Education curriculum	To understand how it considers issues of pupils with special needs.
		Education sector Performance Reports	To understand the implementation of the education sector priorities.
		Joint Education Sector Review Minutes	To understand the agreements regarding priorities and various sector issues.
		LANES Annual reports	To understand the implementation of SNE related components.
		Research paper on deaf students' performance in secondary education examinations (2018)	To understand challenges facing deaf students.
2	PO-RALG	BEST	To get the number of special needs teachers, their areas of specialization and duty stations. To get the number and location of special needs schools.
		Strategic plans	To understand strategic objectives of MoEST and PO-RALG toward special needs education
		Budgets	To understand the priorities set by MoEST and PO-RALG regarding special needs education.
		Annual reports	To understand the extent of

S/N	Organization	Document to be reviewed	Reasons
			implementation of special needs education activities.
		Training reports	To understand the development of special needs teachers and how they can acquire necessary teaching techniques for pupils with disabilities.
3	NECTA	Examination guidelines	To understand the administration and monitoring of primary education examinations.
		Results of pupils with disabilities	To understand performance of pupils with disabilities.
		Muundo wa mtihani wa kumaliza elimu ya msingi, 2018	To understand the formats of different subjects and examinations. To understand the contents of different subjects' examinations
		Utaratibu wa usahihishaji wa mitihani ya taifa, 2014	To understand procedures for marking examinations, particularly the considerations for candidates with disabilities.
		Mwongozo wa utayarishaji na urekebishaji wa maswali ya mtihani, 2016	To understand how the examinations are set and modifications are done.

Source: Auditor's Analysis

Appendix 4: List of Officials interviewed during the Main Study

Organisation	Interviewed Official	Reason
MoEST	Commissioner of Education	To understand how MoEST sets priorities regarding SNE. To understand how MoEST sets teaching guidelines for pupils with disabilities, To understand how MoEST prepares and develops special need teachers.
	Director of Quality Assurance	To understand how MoEST ensures that quality education is offered to pupils with disabilities.
	Director of Special Needs Education	To understand how MoEST ensures that issues regarding special needs education are adequately taken on board into national education strategies and programs.
	Director of Planning and Policy	To understand how programs/projects cover SNE issues. To understand how MoEST monitors the implementation of the National Strategy of Inclusive Education.
PO-RALG	Director of Special Needs Education	To understand how PO-RALG coordinates special needs education activities.
	Director of Planning and Policy	To understand the extent to which PO-RALG monitors the implementation of programmes/projects which cover special needs education.
RS	Assistant Administrative Secretary responsible for special needs education	To evaluate the performance and challenges in coordinating, collecting, analysing, compilation, interpretation and disseminating special needs education data within the region To assess the success, challenges and their causes as experienced in follow-ups on the implementation of inspection reports
LGAs	District Education Officer	To understand how LGAs manage the provision of quality education to pupils with disabilities
	Special Needs Education Officer	To understand the extent to which LGAs monitor and evaluate the provision of special needs education

Organisation	Interviewed Official	Reason
	School Inspectors	To understand how MoEST, at local government authority and ward levels ensures that quality education is provided to pupils with disabilities
	Head Teachers	To understand daily monitoring of the provision of special needs education
	SNE Teachers	To understand how schools manage the academic development of pupils with disabilities

Source: Auditors Analysis

**Appendix 5: Status of Availability of Teaching and Learning
Equipment and assistive devices in Visited Schools**

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
1	Themí	Braille machine	10	15	5
		Braille papers	20	30	10
		PVC brailon sheet	5	15	10
		Thermoform	0	1	1
		Abacus	10	10	0
		Embosser	0	1	1
		Straight white cane	5	5	0
		Folding white cane	24	24	0
		Stylus knob and flat type 1*10 pcs	2	4	2
		Total		76	105
2	Kaloleni	Hard plastic blocks	5	15	10
		Rattles	5	55	50
		Puzzles	95	195	100
		TV	1	2	1
		Radio	1	2	1
		Total	107	269	162
3	Kibena	Braille machine	7	17	10
		Braille papers	0	90	90
		PVC brailon sheet	3	53	50
		Thermoform	0	1	1
		Abacus	7	22	15
		Embosser	0	1	1
		Straight white cane	4	19	15
		Folding white cane	7	15	8
		Stylus knob and flat type 1*10 pcs	7	37	30
		Total	35	255	220
4	Ilembula	Braille machine	35	85	50

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
		Braille papers	10	110	100
		PVC brailon sheet	8	108	100
		Thermoform	1	3	2
		Abacus	21	71	50
		Embosser	0	1	1
		Straight white cane	6	21	15
		Folding white cane	20	50	30
		Stylus knob and flat type 1*10 pcs	3	9	6
		Otoscope	0	2	2
		Audiometer	0	2	2
		Speech trainer mirror	1	3	2
		Hearing mould manufacturing kit	0	2	2
		Hearing aids chords	2	8	6
		Hearing BTE model (set)	2	8	6
		Pocket model hearing aid	0	10	10
		Speech trainer	0	2	2
		Sound level meter	0	2	2
		Receiver	2	8	6
		Hard plastic blocks	2	8	6
		Rattles	2	10	8
		Puzzles	2	12	10
		TV	0	3	3
		Radio	0	3	3
		Total	117	541	424
5	Kambarage	Hard plastic blocks	1	31	30
		Rattles	0	48	48
		Puzzles	2	32	30
		TV	1	4	3
		Radio	1	4	3
		Total	5	119	114

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
6	Nyangao	Braille machine	16	43	27
		Braille papers	110	206	96
		PVC brailon sheet	20	50	30
		Thermoform	1	2	1
		Abacus	40	73	33
		Embosser	0	1	1
		Straight white cane	16	38	22
		Folding white cane	13	35	22
		Stylus knob and flat type 1*10 pcs	3	8	5
		Otoscope	2	7	5
		Audiometer	2	4	2
		Speech trainer mirror	2	4	2
		Hearing mould manufacturing kit	2	4	2
		Hearing aids chords	0	2	2
		Hearing BTE model (set)	0	2	2
		Pocket model hearing aid	0	2	2
		Speech trainer	0	2	2
		Sound level meter	2	4	2
		Receiver	0	2	2
				Total	229
7	Mpilipili	Hard plastic blocks	10	30	20
		Rattles	8	30	22
		Puzzles	8	20	12
		TV	1	2	1
		Radio	1	2	1
		Total	28	84	56
	Mtendeni	Otoscope	1	3	2

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
8		Audiometer	0	3	3
		Speech trainer mirror	0	5	5
		Hearing mould manufacturing kit	1	1	0
		Hearing aids chords	3	10	7
		Hearing BTE model (set)	3	70	67
		Pocket model hearing aid	3	13	10
		Speech trainer	1	3	2
		Sound level meter	1	5	4
		Receiver	3	5	2
		Total	16	118	102
9	Wailes	Hard plastic blocks	15	35	20
		Rattles	0	15	15
		Puzzles	2	32	30
		TV	1	4	3
		Radio	1	3	2
		Total	19	89	70
10	Kijitonyama	Braille machine	2	6	4
		Braille papers	1	4	3
		PVC brailon sheet	0	1	1
		Thermoform	0	1	1
		Abacus	10	15	5
		Embosser	0	0	0
		Straight white cane	5	10	5
		Folding white cane	9	14	5
		Stylus knob and flat type 1*10 pcs	8	13	5

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
		Total	35	64	29
11	Mtama	Hard plastic blocks	0	16	16
		Rattles	0	20	20
		Puzzles	0	20	20
		TV	0	2	2
		Radio	0	2	2
		Total	0	60	60
12	Tumaini	Hard plastic blocks	21	61	40
		Rattles	22	72	50
		Puzzles	3	12	9
		TV	1	4	3
		Radio	1	4	3
		Total	48	153	105
13	Mugeza Mseto	Braille machine	65	65	0
		Braille papers	20	200	180
		PVC brailon sheet	20	200	180
		Thermoform	1	1	0
		Abacus	69	69	0
		Embosser	0	1	1
		Straight white cane	7	45	38
		Folding white cane	56	56	0
		Stylus knob and flat type 1*10 pcs	20	45	25
		Total	258	682	424
14	Kaigara	Otoscope	1	2	1

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
		Audiometer	1	1	0
		Speech trainer mirror	1	1	0
		Hearing mould manufacturing Kit	0	1	1
		Hearing aids chords	11	23	12
		Hearing BTE model (set)	11	26	15
		Pocket model hearing aid	11	21	10
		Speech trainer	0	1	1
		Sound level meter	1	1	1
		Receiver	11	21	10
		Hard plastic blocks	1	6	5
		Rattles	0	12	12
		Puzzles	0	10	10
		TV	0	2	2
		Radio	0	4	4
		Total	49	132	82
15	Hombolo Bwawani	Braille machine	10	10	0
		Braille papers	0	12	12
		PVC brailon sheet	0	5	5
		Thermoform	0	1	1
		Abacus	10	20	10
		Embosser	10	20	10
		Straight white cane	12	12	0
		Folding white cane	0	12	12
		Stylus knob and flat type 1*10 pcs	0	30	30
		Total	42	122	80
16	Mpunguzi	Hard plastic blocks	0	10	10
		Rattles	0	20	20
		Puzzles	0	20	20
		TV	1	1	0

S/N	Name of school	Type of SNE Tool	Available Equipment and Assistive Devices	Required Equipment and Assistive Devices	Gap
		Radio	0	1	1
		Total	1	52	51
17	Kigwe Viziwi	Otoscope	2	5	3
		Audiometer	3	3	0
		Speech trainer mirror	1	1	0
		Hearing mould manufacturing kit	1	2	1
		Hearing aids chords	33	107	74
		Hearing BTE model (set)	30	107	77
		Pocket model hearing aid	75	107	32
		Speech trainer	1	1	0
		Sound level meter	2	5	3
		Receiver	6	113	107
		Total	154	451	297

Source: Auditor's analysis form for school's tool records

Appendix 6: Management of Special Needs Education Budget

Plan	FY	Activity	Actual progress	Annual budget	Actual expenditure	Remarks	
PO-RALG	Annual plans	2017/18	Nil	Nil	Nil	Nil	
		2016/17	Nil	Nil	Nil	Nil	
		2015/16	Nil	Nil	Nil	Nil	
		2014/15	Nil	Nil	Nil	Nil	
	LANES	2017/18	Training budget for standard III & IV specialist teachers for visual and hearing impairment on revised standard III and IV curricular for 26 region	Additional Teachers for Visual and Hearing Impairment Teachers for Std. I & II trained	760,694,000/=	760,694,000/=	
			School Readness	Assessment conducted in 68.8% of 3959 Wards in 167 LAGs (90.8%8) in 26 Regions; 16463 Children with different type of special needs identified.	3,543,997,470/=	3,203,430,065/=	
		2016/17	Std. III & IV teachers for Visual and Hearing Impairment trained on revised Std. III – IV curricular	519 Visual and Hearing Impairment Teachers for Std. I & II trained	1,144,730,000/=	708,759,322/=	
			Printing and distribution of Std VI and HI training guidelines			435,970,678/=	
			Budget for Conducting a working session for developing Hearing and Visual Impairment Operational and Facilitators' guides on Revised Std III& IV Curricular at MOROGORO TC 2016/2017		94,420,000/=	92,332,000/=	
		2015/16	Budget for Special Needs training to Council's Education Officers	Orientation conducted for 184 Officials	254,310,000	189,735,296/=	

Plan		FY	Activity	Actual progress	Annual budget	Actual expenditure	Remarks
			on administering 3Rs for Special Needs Students on 15-16/9/2016				
		2014/15	Nil	Nil	Nil	Nil	
MoEST	Annual plans	2017/18	Nil	Nil	Nil	Nil	
		2016/17	Nil	Nil	Nil	Nil	
		2015/16	Access and equity to education and training strengthened	Enrollment and retention in education institutions enhanced by June 2016	1,098,121,696/=	358,992,877/=	It was not clear how much was spent for enrollment and retention of students with disabilities
		2014/15	Equitable access to quality education and training ensured by June, 2017	EAC and SADC English language essay competition coordinated	16,350,000/=	15,000,000/=	Actual progress does not relate to the budgeted activity.
	Teaching and learning facilities and devices for 700 special needs education schools and units in place by June, 2017		Standard four examination 2014 conducted	289,645,012/=	259,373,816/=	Actual progress do not relate to the budgeted	
	LANES	2017/18	Conduct 10 days training for 300 teachers of special needs education on adopted 3Rs curriculum for learners with Visual, Hearing and Intellectual impairment.		399,635,000/=	398,785,000/=	
Conduct training for 450 teachers of SNE on adopting 3Rs curriculum for learners with Intellectual impairment				1,022,230,000	717,762,495		
2016/17		Procure and distribute Special Needs assessment		4,037,851,600/=	3,800,431,518		

Plan	FY	Activity	Actual progress	Annual budget	Actual expenditure	Remarks
		Kits				
	2015/16	Training for teachers of special needs education on adapted 3Rs curriculum for learners with visual & hearing impairment 2015/2016		760,694,000	760,694,000	
		SNE commitment		210,980,000	210,980,000	
	2014/15	Nil	Nil	Nil	Nil	

Source: MoEST & LANES budgets

Appendix 7: SNE Teachers Working in Regular Primary Schools

S/n	District	Teacher's category of specialization	Number of special needs teacher working in Regular schools
1	Njombe TC	Hearing impairment	5
		Visual impairment	1
		Intellectual impairment	1
2	Wanging'ombe DC	Hearing impairment	4
		Visual impairment	0
		Intellectual impairment	0
3	Kinondoni MC	Hearing impairment	3
		Visual impairment	6
		Intellectual impairment	1
4	Arusha CC	Hearing impairment	0
		Visual impairment	0
		Intellectual impairment	0
5	Temeke MC	Hearing impairment	0
		Visual impairment	1
		Intellectual impairment	3
6	Ilala MC	Hearing impairment	1
		Visual impairment	3
		Intellectual impairment	0
7	Lindi DC	Hearing impairment	1
		Visual impairment	2
		Intellectual impairment	1
8	Lindi Mc	Hearing impairment	0
		Visual impairment	0
		Intellectual impairment	0
9	Bukoba MC	Hearing impairment	0
		Visual impairment	0
		Intellectual impairment	1
10	Muleba DC	Hearing impairment	1
		Visual impairment	1
		Intellectual impairment	1
11	Dodoma CC	Hearing impairment	1
		Visual impairment	2
		Intellectual impairment	0
12	Bahi	Hearing impairment	0
		Visual impairment	0
		Intellectual impairment	0
Total			40

Source: Auditor's Analysis

Appendix 8: Status of SNE Skilled Quality Assurers in Schools with SNE Pupils

Council	Total number of QA in a council	Number of QAs with SNE skills in different category		Number of SNE schools
Arusha city	11	Intellectual impairment	0	2
		Visual impairment	1	2
		Hearing impairment	0	2
Njombe Town Council	6	Intellectual impairment	0	1
		Visual impairment	0	1
		Hearing impairment	0	1
Wang'ing'ombe DC	6	Intellectual impairment	1	1
		Visual impairment	0	1
		Hearing impairment	2	1
Kinondoni MC	20	Intellectual impairment	0	6
		Visual impairment	1	1
		Hearing impairment	1	1
Temeke MC	20	Intellectual impairment	1	7
		Visual impairment	0	2
		Hearing impairment	1	5
Ilala MC	22	Intellectual impairment	1	10
		Visual impairment	1	1
		Hearing impairment	1	3
Lindi MC	4	Intellectual impairment	0	1
		Visual impairment	0	0
		Hearing impairment	0	0
Lindi DC	5	Intellectual impairment	0	1
		Visual impairment	0	1
		Hearing impairment	0	1
Dodoma CC	8	Intellectual impairment	0	5
		Visual impairment	1	1
		Hearing impairment	0	1
Bahi DC	8	Intellectual impairment	0	1
		Visual impairment	1	0
		Hearing impairment	1	1

Source: Auditors' Analysis

Appendix 9: The Implementation Status of the SNE Issued Recommendations in the Visited Primary Schools

S/N	Special needs school	Inspection report	Issued recommendations	Status of implementation
1	Kaloleni	Visit inspection for Intellectual impairment Unit 13/02/2015	<ol style="list-style-type: none"> 1. School should provide the needs/ requirements to pupils with special needs. 2. Teachers with SNE should be used in preparing requirements for delivery of education to pupils with disability 	<p>-Not implemented</p> <p>-Not implemented</p>
		Follow-up inspection for Intellectual impairment unit 22/02/2016	<ol style="list-style-type: none"> 3. To provide a wheel chair to a physical impaired pupil 4. Teachers with SNE should be used in preparing requirements for delivery of education to pupils with disability 5. To provide incentive to SNE teachers 6. Provision of necessary requirement for pupils with disability 	<p>- Implemented</p> <p>- Implemented</p> <p>-Not implemented</p> <p>-Not implemented</p>
		Follow-up Inspection 26/07/2017	<ol style="list-style-type: none"> 7. The school owner should rectify identified problems by increasing 7 teachers, 11 class rooms, 2 maids, and 2 latrines for physical impaired pupils. 8. Head teacher in collaboration with school owner, school committee, should find a way of solving a problem of transport for SNE pupils 9. School owner should motivate SNE teachers 	<p>-Not implemented</p> <p>-Implemented</p> <p>-Not implemented</p>
2	Themi	Visit inspection for Visual impairment unit on 16/02/2015	<ol style="list-style-type: none"> 10. School owner should provide necessary teaching and learning requirements 11. School owner should increase the number of classes 12. School owner should find a way to provide transport for pupils with special needs 13. Capitation grants should be sent on time to school 	<p>-Not fully implemented</p> <p>-Implemented</p> <p>-Implemented</p> <p>- Implemented</p>
		Visit inspection 14/4/2016	<ol style="list-style-type: none"> 14. School owners are advised to build a hostel for pupils with visual impairment and increase teaching equipment, specifically for SNE. 	<p>-Not implemented</p>
		Whole Inspection 17-18/05/2017	<ol style="list-style-type: none"> 15. School owner was advised to ensure braille books are written one side 16. School owner should increase the number of SNE teachers to 9 teachers so as to meet the needs of pupils with disability 	<p>-Not implemented</p> <p>-implemented</p>

S/N	Special needs school	Inspection report	Issued recommendations	Status of implementation
3	Kambara ge	Whole inspection 17-18/10/2017	17. Teachers with SNE should be used in preparing requirements for delivery of education to pupils with disability DED and school committee advised to find a way to solve a problem of shortage of houses for teachers, class rooms, and latrines. Also buying the required teaching and learning tools	- Not implemented
4	KIbena	Whole inspection 02-03/02/2016	18. DED was advised to be close with school administration as the school comprise pupils with special needs, and find a way of increasing security.	-Not Implemented
5	Ilembula	Ad-hoc inspection 19/10/2016	19. School owner should increase the number of SNE teachers specialized in Intellectual and visual impairments and 20. The school Administration was advised to arrange a proper use of the dining hall when there is rise of other activities, so that it can also save SNE pupils	-Not implemented -Implemented
		Ad-hoc inspection 02/08/2017	21. School owner should review costs required for operation of Special Need Education unit, especially for 50 boarding pupils, and advice to propose a better way of taking care of these special pupils, in order to reduce fear of failure of taking care of these pupils which is among school committee member. 22. To allocate SNE teachers who are specialised in Intellectual impairment	-Not implemented -Not implemented
6	Mtendeni	Ad-hoc inspection 22/07/2015	23. Owner of the school was advised to procure teaching tools for the special need pupils in the school.	- Not fully Implemented
		Ad-hoc inspection 15/03/2017	24. School administration was advised to find a way of reducing absentee's which as now is 37%	-Implemented
			25. School administration was advised to conduct diagnosis to three pupils with hearing impairment at Uhuru Mchanganyiko primary schools where there is special department for diagnosis.	-Implemented
			26. School administration was congratulated for establishing a class for deaf pupils in the school, Good records keeping, cooperation among teachers, good attendance for teachers and students 91% and 90% respectively	- Implemented

S/N	Special needs school	Inspection report	Issued recommendations	Status of implementation
7	Mugeza Mseto	Ad-hoc inspection 23-26/9/2014	<p>27. Initiatives should be done in order SNE pupils to get education opportunity like normal pupils, and SNE teachers should be allocated so as to help SNE pupils.</p> <p>28. SNE pupils should be provide text books</p> <p>29. Toilets and dormitories should be renovated to avoid huge impact</p> <p>30. School attendant staffs should be employed to help Special need pupils</p>	<p>-Implemented</p> <p>- Not fully Implemented</p> <p>-Implemented</p> <p>- Not fully Implemented</p>
		Whole Inspection 17/05/2017	<p>31. DED should make sure SNE teachers are allocate in this school</p> <p>32. Attendant staff should be employed for the helping SNE pupils in the schools for betterment of the school improvement</p>	<p>-Implemented</p> <p>-Not fully implemented</p>
8	Kaigara	Visit Inspection 27/10/2015	<p>33. SNE pupils should be given more class rooms basing on their needs</p> <p>34. The District Council should support building of hostel for SNE pupils</p> <p>35. SNE centre should be given more tools for SNE pupils</p>	<p>-Not implemented</p> <p>-Not implemented</p> <p>-Not implemented</p>
9	Hombolo	Whole inspection 11/03/2016	36. And for SNE teachers, owner of the school was advised to capacitate them in 'K. K. K' like other teachers	-Implemented
10	Kigwe Viziwi	Visit Inspection 07/04/2016	37. Owner of the school should find a way to motivate Teachers to capacitate themselves in Special Need Education so that to solve a challenge of SNE teachers in the school.	-Not Implemented
			38. Also should to purchase audiometric tool, so as to test the level of hearing of pupils.	-Not fully implemented

Source: Auditors Analysis from School Quality Assurers reports