

FOLLOW THE BUDGET TRAIL

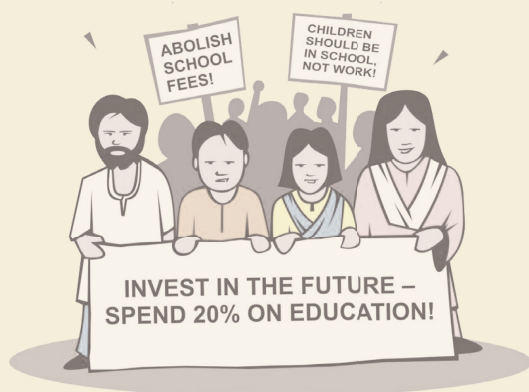
A Guide for Civil Society



ABOUT ASPBAE AND THIS PUBLICATION

The Asia South Pacific Association for Basic and Adult Education (ASPBAE) is a regional association of more than 200 organisations and individuals working towards promoting quality education for all and transformative and liberating, life-long adult education and learning. It strives to forge and sustain an Asia-Pacific movement dedicated to mobilizing and supporting community and people's organizations, national education coalitions, teachers unions, campaign networks, and other civil society groups and institutions in holding governments and the international donor community accountable in meeting education targets and commitments, ensuring the right of all to education, and upholding education as an empowering tool for combating poverty and all forms of exclusion and discrimination, pursuing sustainable development, enabling active and meaningful participation in governance and building a culture of peace and international understanding.

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FOLLOW THE BUDGET TRAIL

A Guide for Civil Society



This guide is based on the rich experiences of five coalitions in South Asia namely:

Campaign for Popular Education (CAMPE)- Bangladesh

Coalition for Educational Development (CED) – Sri Lanka

Global Campaign for Education – Nepal

National Coalition for Education (NCE) – India

Pakistan Coalition for Education (PCE)



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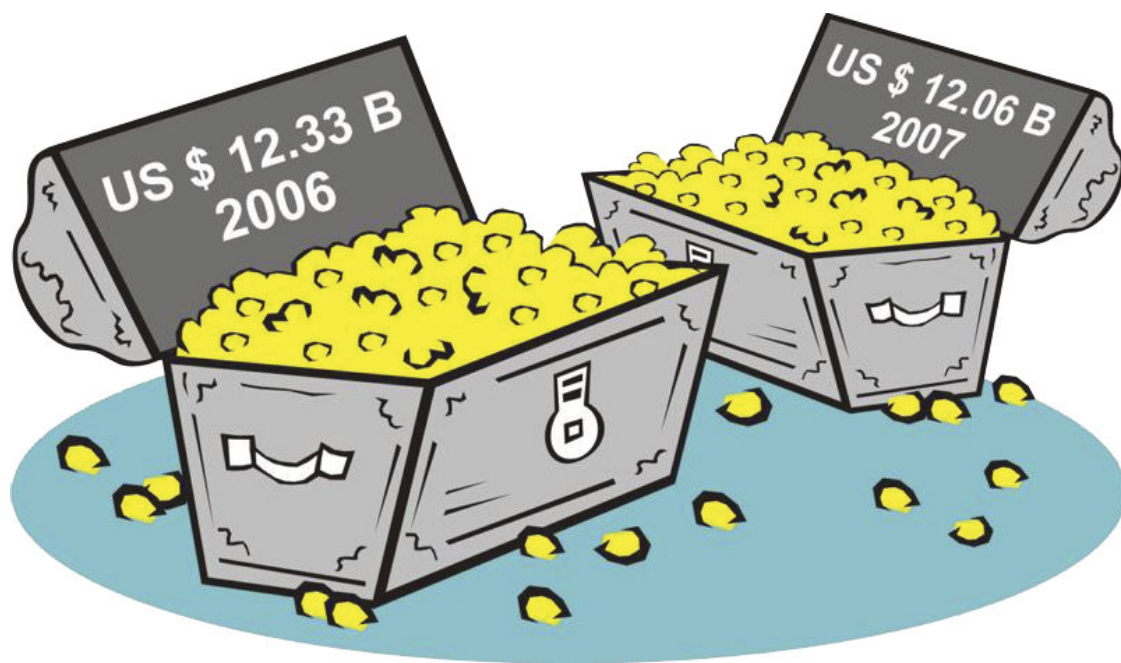
The views expressed here do not necessarily reflect those of all ASPBAE members and of OSI.



Table of Contents

Table of Contents	iii
Introduction	01
Chapter 1: Getting Started: The Basics on Education and Budget Work	07
Chapter 2: Understanding the Budget Process	21
Chapter 3: Doing Budget Analysis	33
Chapter 4: Tracking Budget Implementation	47
Chapter 5: Identifying Budget Issues and Problems	71
Chapter 6: Advocating Towards Education for All	87
References and End Notes	105
Glossary	108





INTRODUCTION

A. Context

Education is a basic human right; it is a key to a better tomorrow. Education lifts families out of poverty, helps individuals overcome social inequalities and contributes to the overall development of a country. It is this ripple effect that the Education for All (EFA) movement exactly strives for. A movement with roots tracing back to 1990 and gaining stronger momentum beginning 2000, the vision of this movement is a world where quality education is equally received by boys and girls, from youth to adulthood. It envisions a future where the learned skills from education lead to physical, emotional, social and intellectual growth.

The EFA vision is blocked by heavy challenges. Access to and quality of education are drastically different among and within countries. To advocate for change, civil society has been using budgets as a key advocacy mechanism for calling their governments on their bound duties and missed promises. A country's budget shows where its priorities lie, but most often, governments' allocation of scarce resources are not to in the best interest of their citizens. The budget is a powerful instrument for change. For advocates of the Education for All principles, doing budget work is making sure that limited resources are not wasted.

The word "budget" can easily scare people away. This instant intimidation keeps advocates for change from learning and understanding the importance of the budget and all other actions related to budget work. Instead of shying away from budget work, advocates for change should confront it face-to-face and take hold of it. In the future, more advocates can appreciate and do budget work and effectively help out with changing the current educational scenario.

B. Project Rationale

This toolkit draws from the budget tracking studies and experiences of national education coalitions in South Asia.

In 2006, as part of Education Watch, coalitions in South Asia initiated budget tracking to intensify the campaign to increase resources for education, improve efficiency in fund allocation and ensure proper utilization of funds intended to meet EFA targets.

In the course of this initiative, coalitions gained a better appreciation of the budget process, identified bottlenecks in the funding flow and developed the reform agenda to improve budgeting for education.

After evaluating their experiences in budget work, the national coalitions felt that toolkits addressing essential aspects of budget work can be immensely useful to utilize the full potential of budget advocacy. It was decided that lessons from the budget process in different countries will be distilled and the tools used for analyzing those will be consolidated so that organizations and individuals interested in budget work can choose from a wide range of tools and approaches to suit their particular context.

The coalitions also decided to draw from their maturing capacity of budget work from the Education Watch experience and prepare most of the contents of the toolkit utilizing in-house capacity, rather than being dependent on specialist research institutes.



C. What is this toolkit for?

The purpose of this toolkit is to demystify education budget work as a way of promoting the principles and goals of the Education for All framework. It aims to serve as a guide in doing budget work, specifically, budget analysis, budget tracking and budget advocacy. This toolkit attempts to collect, organize and present information on budget work in a simple, easy-to-understand manner. The specific aims of this toolkit are to:

- give the readers an overview of the budget process
- describe how to go about doing education budget work
- alert you to the problems that can be encountered from doing budget work
- highlight and learn from education budget work from others in South Asia
- suggest steps in mounting an advocacy campaign for using budget to improve the education sector

D. Who is the audience of this toolkit?

This toolkit has been prepared for advocates and practitioners who are engaged or interested in getting involved at any stage of the education budget process, specifically:

- Civil society organizations
- Teachers' organizations
- Education advocates
- Parents-Teachers Associations
- Local community organizations
- Academics
- Students and youth groups
- Government officials
- Civil servants
- Development agencies

Legislators, government officials, civil servants and development agencies will also find this reference useful for easy appreciation of budget issues. Indeed, this toolkit is meant for anyone concerned with change and progress in education.



E. What does this toolkit contain?

The toolkit is made up of six chapters that together draw the picture of “budget work”. These range from discussions of concepts and terminologies to enumerations of practical steps and strategies that will be useful in doing budget work. What will you read about in this toolkit?

Chapter One: Getting Started on Education and Budget Work

Chapter Two: Understanding the Budget System and Process

Chapter Three: Doing Budget Analysis

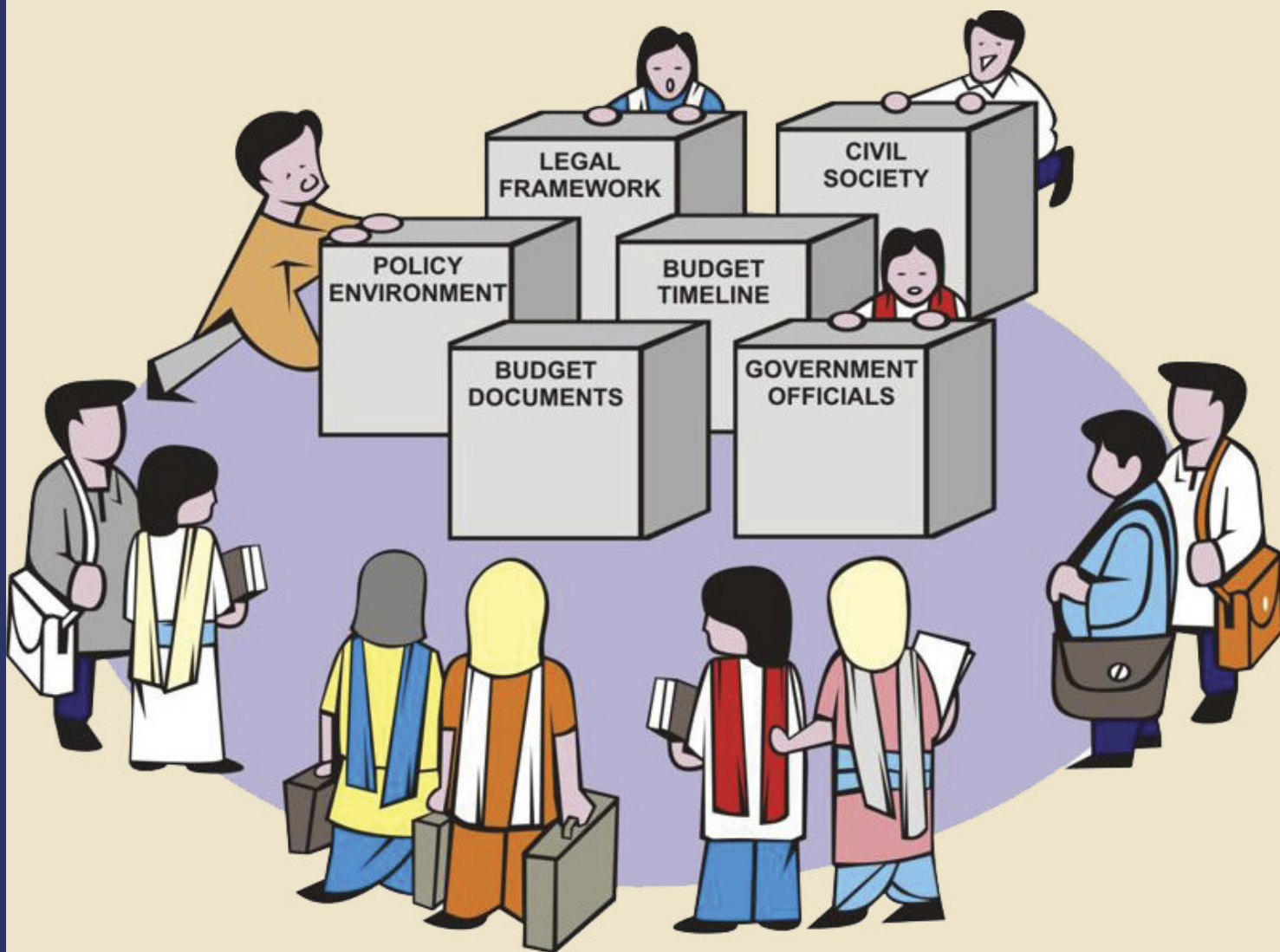
Chapter Four: Tracking Budget Implementation

Chapter Five: Identifying Budget Issues and Problems

Chapter Six: Advocating Towards Education for All

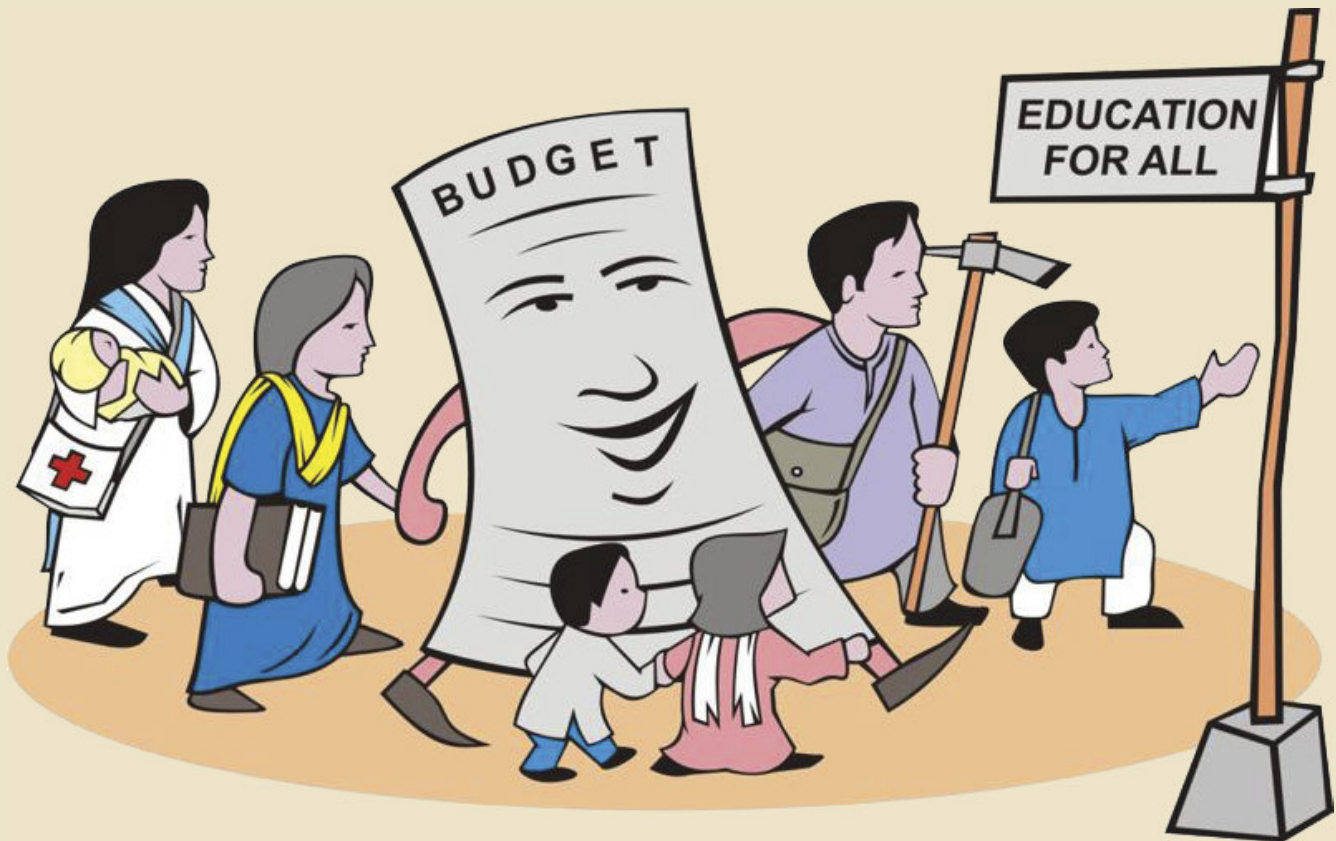
Feature boxes can be found spread throughout the chapters to highlight interesting stories and experiences from South Asia.





CHAPTER 1

GETTING STARTED: THE BASICS ON EDUCATION AND BUDGET WORK



CHAPTER OBJECTIVES

1. Give an overview of the Education for All framework
2. Present the current situation of education in the world, in general, and in South Asia, in particular
3. Scan the trends in education budget in the South Asian region
4. Discuss the concept and relevance of budget work to education



Education is a basic human right. Our call...Education for All!

In April 2000, some 1,000 representatives from governments, international development agencies and non-government organizations gathered in Dakar, Senegal to reaffirm a global action for education. At the end of the three-day forum, the world was presented with the Dakar Framework for Action, Education for All: Meeting Our Collective Commitments.

This framework has become the blueprint for countries as they promote the importance of education, not just for national but also community and individual progress.

The Education for All movement imagines a society where equitable and long-lasting education is enjoyed by children, youth and adulthood. To turn this imagination into reality, the Dakar Framework set out six goals for education with a target achievement deadline of 2015 or earlier.

Education for All Framework of Action

Goal 1: Expand early childhood care and education

Goal 2: Provide free and compulsory primary education for all

Goal 3: Promote learning, skills for young people and adults

Goal 4: Increase adult literacy by 50 percent

Goal 5: Achieve gender parity by 2005, gender equality by 2015

Goal 6: Improve the quality of education

Progress and Challenges at the same time

Since the Dakar forum, countries have experienced progress in their respective education sectors. Some of the most notable success stories are from the South Asian region. But success has been uneven among countries, and even within countries, improvements in education vary from one geographical area to another.

Countless achievements have been recognized, but EFA advocates move forward knowing that various challenges lie ahead. Most recently, the red alert was raised by the possible threats of the global financial crisis and the spike in food prices on education budget. As it stands, allotted resources for education are never enough. With the expected decline in countries' incomes coupled with an increase in budget deficit, many fear that education budget might suffer cut downs or that any additional resources would just be too negligible.

But no matter the crisis, advocates for Education for All forge ahead with winning results. At this point, we take a brief look at the global education situation as reported by the Global Monitoring Report 2010. We highlight the



accomplishments that have been made, and also note the areas where a bit more of our concerted efforts are needed.

On Goal 1: Expanding early childhood care and education:

Every year, around 178 million malnourished children enter pre-school. One in three children under age 5 have had their potential for learning diminished by moderate or severe stunting. Responses such as supplementary feeding programs, elimination of charges for basic health services, vitamin supplementation, immunization, and maternal health care have been gaining success in some countries. Pre-primary education steadily increased in the period 1999 to 2007, from 113 to 140 million total enrolments. Increases have been mostly registered from sub-Saharan Africa, and South and West Asia.

On Goal 2: Providing free and compulsory primary education for all:

Progress towards compulsory primary education has been globally uneven. The number of out-of-school children fell from 105 million in 1999 to 72 million in 2007. Sub-Saharan Africa and the Caribbean had the lowest net enrolment ratios. With the estimation that some 56 million children could still be out of school in 2015, urgent actions are needed to attain the goal of universal primary education. In the South and West Asian region, net enrolment ratios improved from 74% to 86% in the 1999-2007 period. The region's out-of-school population also diminished from 39 million to 18 million.

On Goal 3: Promoting learning, skills for young people and adults:

Developed countries have nearly achieved universal secondary education and have increased tertiary education enrolments. Developing

countries are slowly catching up. The youth literacy rate in developing countries improved from 80% to 87.5% from 1985 to 2007. In the South and West Asian region, the progress was from 61% to 80%. Still, significant gaps are to be noted in developing countries, such as the problems of youth unemployment and lack of access to technical and vocational skills education.

On Goal 4: Increasing adult literacy by 50 percent :

The most neglected goal, we are still a long way from a 50-percent improvement in adult literacy. Some 759 million adults are still considered illiterate – lacking basic reading, writing and numeracy skills. The South and West Asian region holds 391 million illiterates. South Asia has been found to house the largest concentration of illiterate individuals in the world, with India alone having 270 million illiterate individuals

On Goal 5: Achieving gender parity by 2005, gender equality by 2015:

The gender gap in education has been shrinking. But girls still make up 54% of the out-of-school population. Developed countries have managed to achieve the gender parity index of 1.00 for primary education, while developing countries are closing the gap (0.96 GPI). In South and West Asia, India and Pakistan register the lowest gender parity indices. Young girls are still less likely than boys to be in schools, and compared to boys, out-of-school girls are more likely to never enter school.



On Goal 6: Improving the quality of education:

Many countries still fail to provide quality education. Levels of learning and performance in schools are greatly unequal in low-income countries, most especially in Arab states. The pupil to teacher ratio in developing countries (39:1) is far from conducive to learning and should be tapered. In the South and West Asian region, Bangladesh has the highest

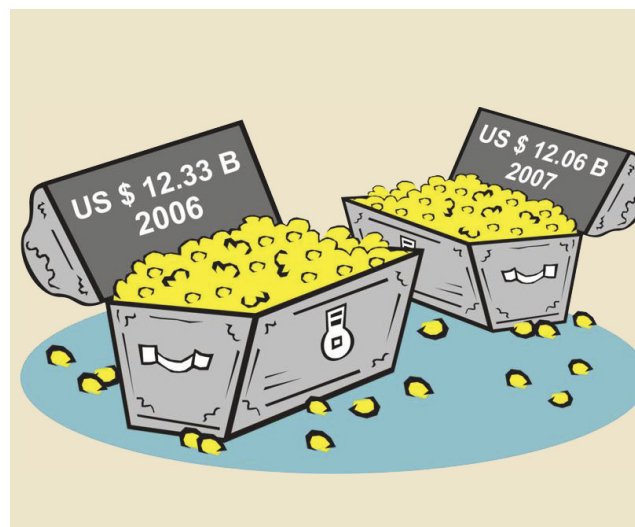


Table 1. Share of education spending on country expenditures, 1999, 2007

20	1999	2007
Total public expenditure on education as % of total government expenditure		
• Arab States	• ---	• 20.5
• Central and Eastern Europe	• ---	• 12.9
• Central Asia	• 14.4	• 15.0
• East Asia	• 13.0	• 15.3
• Latin America and the Caribbean	• 15.7	• 14.3
• N. America/ W. Europe	• 11.9	• 12.2
• South and West Asia	• ---	• 15.8
• Sub-Saharan Africa	• ---	• 17.5

ratio with 45 students being taught per teacher. Government expenditure on education in developing countries has generally been constant, though spending in South and West Asia has been increasing. From 1999 to 2007, the region's total public expenditure on education as a share of the GNP increased from 2.9% to 3.8%. Improving the quality of education would necessitate higher investments for each pupil.

More money please...

Financing education is still a major hurdle to achieving education for all. In the Dakar Forum, developing countries promised to put in more money for education, and rich countries promised to help by giving more aid. Sadly, commitment in words does not automatically translate to commitment in budgets.

Overall aid to developing countries has been going up. But there are wide financing gaps for education. As of 2010, low-income countries face a shortage of funds in the amount of US\$16 billion for basic education (literacy, pre-primary and primary education). If the funding needs of secondary education were added, then the shortage goes up to US\$25 billion. Out of this US\$25 billion total financing gap, 30%(US\$7.5 billion) of the shortage is in South Asia. Additional funding should be poured into education if the EFA goals were to be met by 2015.

Budget work for Education

Advocating for Education for All - calling on governments to seriously focus their attention on education and make sure that the needs are provided – is difficult work especially since governments don't fully

understand the link between education, poverty reduction and national development. In many instances, governments give little priority to social service sectors such as education and health. For EFA advocates, one of the more powerful tools to use when calling for a higher priority for education is the budget work.

Budget work means getting involved in budget issues through such activities as analysis, information dissemination and campaign and advocacy to achieve a particular goal, usually the betterment of the lives of the poor and marginalized. Budget work can include interventions on the national budget, the budgets of states or provinces, or budgets of local communities.

Anyone who wants to do budget work wants to improve government decision-making and how these decisions are carried out. Below, a summary of the nature of budget work is laid out.

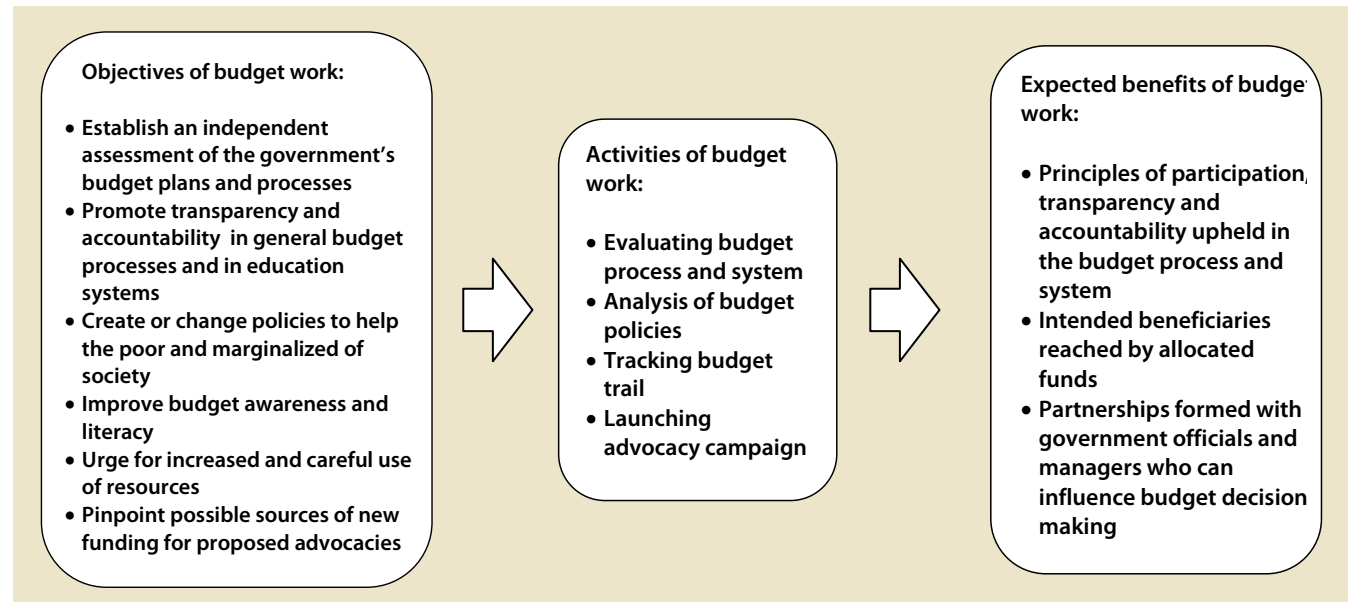


Figure 1. Summary of Budget Work

When doing budget work, it's not enough to ask for more funds to buy textbooks, build schools or give better pay to teachers. More importantly, budget work has to make sure that what the budget says in paper is what is done in reality. Understanding the concepts and principles of the budget - its formulation, its enactment and its implementation - will bring change agents closer towards their goals for Education for All.

Befriending the budget

Budgets have an intimidating reputation. These documents are usually voluminous in pages, are jam-packed with dizzying numbers and mentally-draining technical words. Most readers would not want to touch such a complicated material that would seem to require long hours of reading.

One of the central purposes of budget work is to dispel this assumption about the budget. In truth, the budget can be made simple and understandable to anyone interested in it. Through budget work activities, stories about the budget and the use of public resources can be told in simple reader-friendly language, which can then help improve projects and programs for education.

The budget is the most important tool/document of a government for converting its plans and policies into real outputs that its citizens can enjoy. It is the blueprint that tells how and where funds are to be collected and how these are to be spent. The budget is the instrument used to lead the country into economic growth.

In the simplest of terms, the budget is a document that lists incomes (revenue) and expenses (expenditure). Income shows how much money is available for spending. Expenses are the items that government will be spending money on.

For governments, income usually comes from the collection of taxes,

levies, loans and grants. Expenditure items can be recurrent, meaning that these are repeated expenses within a period of time (ex. salaries), or can be capital expenditures for just one-time spending (ex. school buildings).

Spending decisions reflected in a country's budget usually prioritize economic growth. If a country's budget were a pie, the biggest slice would be set aside for debt payments, therefore, cutting largely on the slices allotted for social sectors such as education and health. The problem is that these slices are too small for government programs meant to benefit the poor. The negative impacts of the budget hurt the poor and marginalized the most, which in the South Asian region, comprises majority of the populations.

What they say about the budget...

"...the document that includes the government's expenditure and revenue proposal, reflecting its policy priorities and fiscal targets." - International Budget Project, 2001

"Public budgets are the instruments by which governments raise and allocate financial resources of the state. They are also the means by which governments provide for basic necessities that relate to human rights. Public budgets are more than a collection of numbers, they are a declaration of a community's or nation's priorities." - Streak, 2003

"A budget codifies a government's planned expenditures and anticipated revenues, reflecting its policy priorities for the coming year" – Ramkumar, 2008

"...the budget reflects a government's true social and economic policy priorities, often supporting, but sometimes contrasting with, the goals, commitments, slogans and policies articulated by political leaders." – Fundar, IBP and International Human Rights Internship Program, 2004

"A budget serves as a plan for funding, showing the sources of revenue and ways of mobilizing funds over a given fiscal period." – Coalition for Educational Development, 2008

The role of civil society in budgeting for education

Education financing is a major concern of civil society groups and coalitions, particularly because governments and donor institutions are falling behind on their commitments to pull together the much-needed resources. The shortage in funding could potentially cripple the achievement of the EFA goals. Since financial resources are limited, civil society organizations should help make sure that their governments allocate resources and implement programs to meet the EFA goals. They should also make sure that the national budget - as a reflection of government priorities and commitments - translates education needs and people's interests.

When it comes to education budget, the main role of civil society is to act as an independent oversight body that demands the following principles from the government:

- **Transparency** – the government needs to open up to the public about what it does and with what resources they have. Providing information should be automatic, instead of an irregular practice.
- **Accountability** – the government needs to be responsible for its decisions and actions
- **Equitability** – no one should be left behind and marginalized. The poor and disadvantaged groups of society should receive the just attention and resources from government.
- **Effectiveness** – the government's actions and decisions should show progress. Resources need to produce outputs that achieve goals and objectives.
- **Pro-poor commitment** – signing on international agreements to eradicate poverty should be translated into government development plans and

projects as a show of real commitment

- **Inclusiveness** – citizens need a voice in the government's decisions and actions. It is the citizens who know what their real needs are, and they have every right to be included in the use of public resources.

In many countries, including in South Asia, “budget groups” are growing in numbers. As a sub-group of the wider civil society, they use different methodologies that focus on the budget as an instrument for better education opportunities. Generally, the work of these budget groups include one or more of the following:

1. Simplifying budget literature for popular reading
2. Conducting trainings and information-dissemination sessions
3. Monitoring stages of the budget process
4. Evaluating the impact of the budget on the poor and the marginalized (ex. women and children)
5. Participating in budget decision-making
6. Lobbying with legislators for alternative budgets
7. Researching baseline information to feed into government's budget programs and plans
8. Identifying best practices and spreading learnings from problematic experiences

Stop ● Read ● Proceed ●

After reading the Chapter One, you should now:

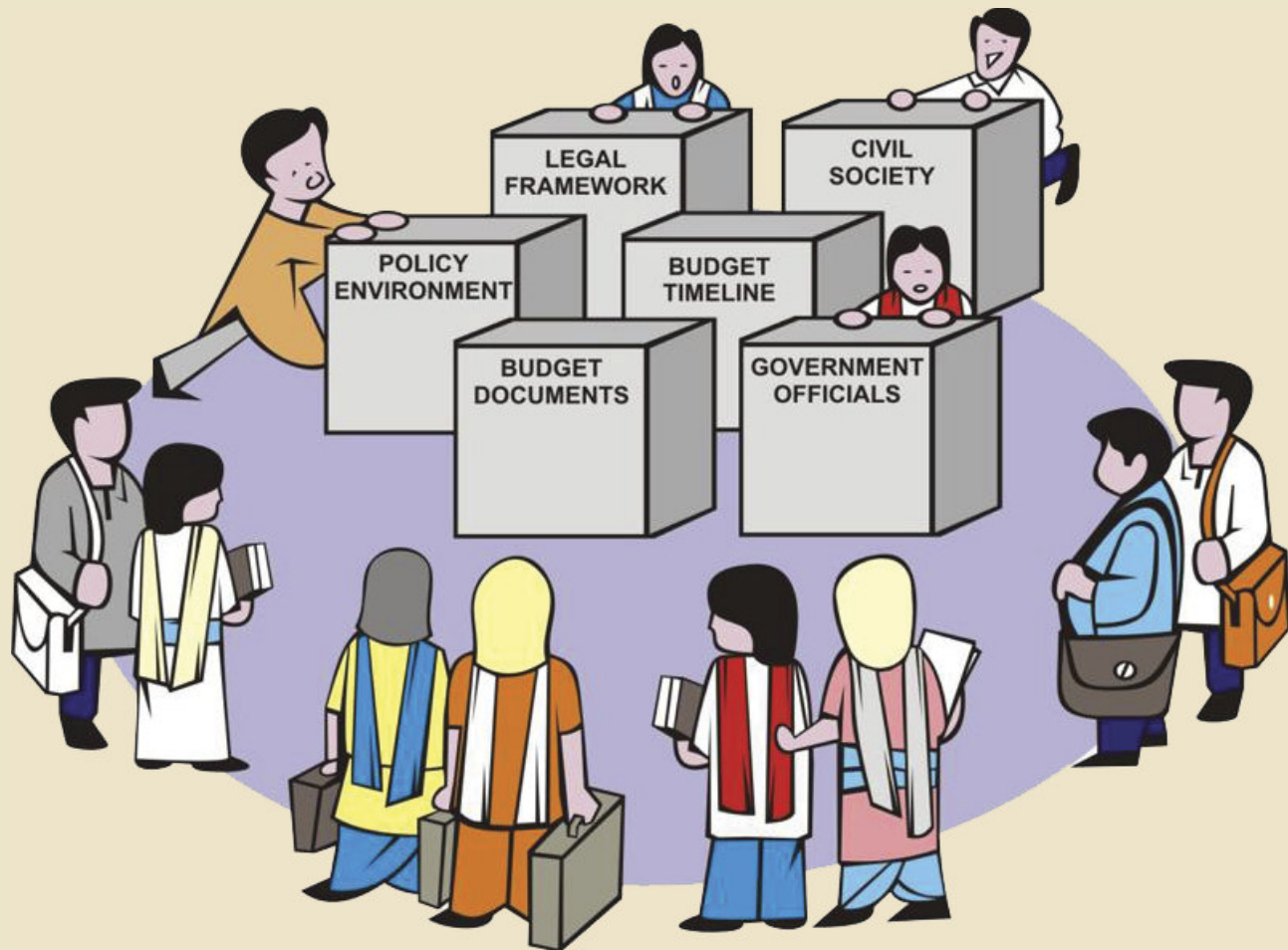
- ☑ Have an understanding and appreciation of the Education for All framework and its relevance to society
- ☑ Be aware of the current situation of the education sector
- ☑ Grasp the importance of budget work for education enhancement

Next up, we focus on:

- »» The ins and outs of the budget system and process
- »» Opportunities for civil society action in the education budget dialogue

CHAPTER 2

UNDERSTANDING THE BUDGET PROCESS



Chapter Objectives

1. Outline the elements of the budget system and process



2. Present a framework illustrating the interconnections of the budget system and process

3. Feature specific budget systems and processes of some South Asian countries

4. Discuss points of interventions in the budget process for civil society.

Beyond the basics

The budget is a product of a complicated process, made possible by different interrelated elements.

This **budget process**, also sometimes called **budget cycle**, is a series of actions and activities over a given period of time that involves the creation of a plan, an execution of a plan and finally an evaluation of the plan. A country's budget process is shaped by its context. This context generally includes the following elements:

Policy environment

What are the government's main policies and plans? These will show the priority given to the education sector, affecting its education system's structure, its allotted funds and how these funds are to be spent.

Legal framework

The legal framework is the collections of laws and agreements through which the education system is made possible, and upon which human rights to education are based. This collection could include national or state-level constitutions, national education acts, and international conventions or agreements (ex. United Nations Convention on the Rights of the Child).

Budget actors

Generally, the key actors involved in budget processes include:

- National government officials – responsible for approving, changing or

introducing new laws

- related to education; they draft the budget proposal for submission to the legislative body; could include Finance Ministers, State Development Planners and other ministry officials.
- National education officials – create education plans and policies, and prepare the education budget proposal
- State or district officials – implement government education policies by implementing the education budget; are more attuned to the challenges of implementing education policies and budget
- Parliamentarians – gather information on the budget from different sources, consult with the budget planners and with civil society, analyze the budget proposal and approves the budget law
- Local legislators – consolidate and recommend projects to be prioritized and budgeted for local implementation
- State auditors – review government operations and their outcomes, pointing out misconducts and maladministration, monitors budget use, recommends actions for improvement

Specifically for the education sector:

- School governing officials – oversee the budget implementation at school level; also have a great awareness of the real constraints to education as they are operating on the ground
- Parents-Teachers Associations – consult with school and local government officials, determine the education budgetary needs, lobbies for resources

Budget documents

Preparing the budget requires a great deal of information. Budget documents written and compiled in different government agencies and offices are used as references at every stage of the budget process. Aside from the previous fiscal years' budget document being used, new budget documents are also written up from preparing, implementing and evaluating the budget. Some examples of budget documents are the Annual Financial Statement, Budget Speech, Budget Calls, Budget Circulars, Appropriation Bill, among others.

Budget timelines

The activities involved in the budget process are done within a set period of time, usually within months. Every year, governments release a budget calendar that set out the dates for when specific activities are to be complied with. Budget timelines vary for each country. The Budget process schedules for Pakistan and Bangladesh are shown in Figures 3-4.

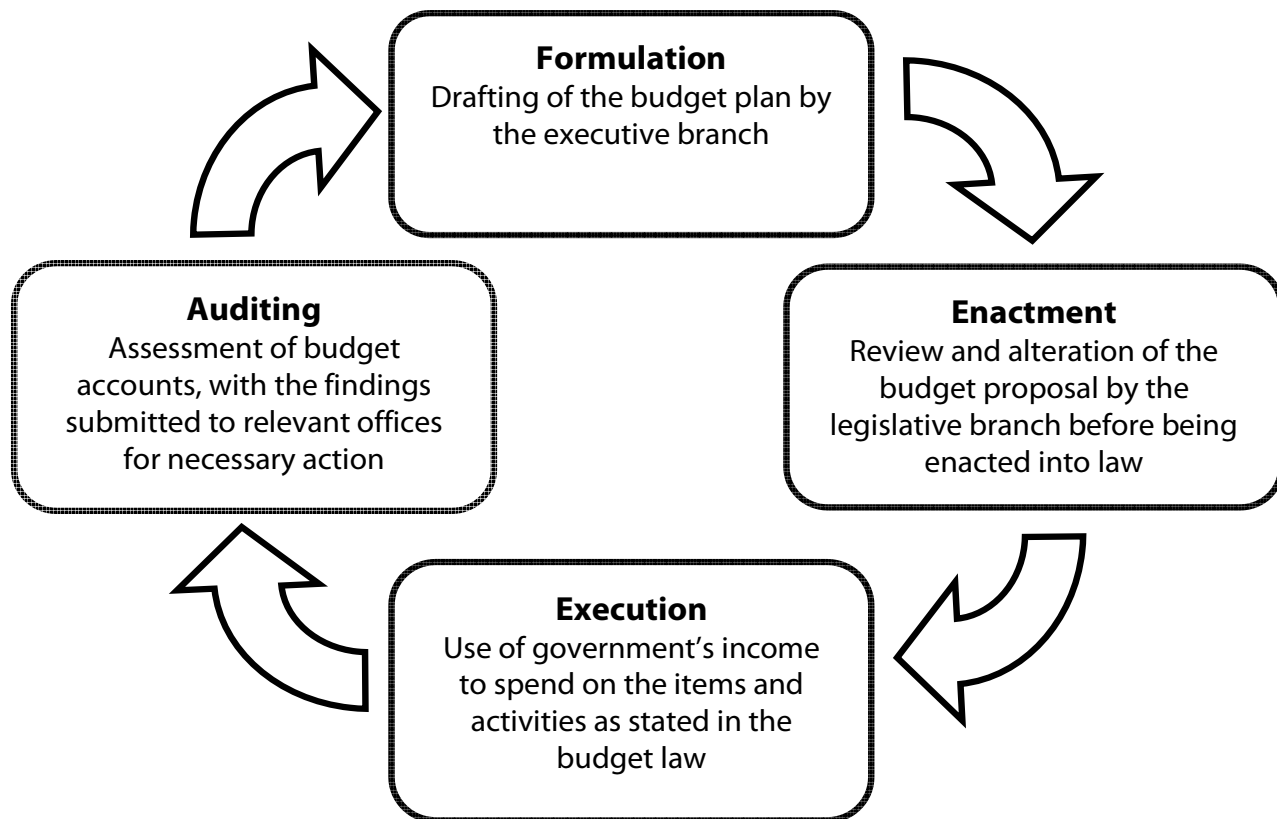
In Pakistan, the budget process has changed significantly when the government adopted the Medium Term Budgetary Framework. The Ministry of Education has prepared an "Output Based Budgeting" for the budget year 2010-2013.

"The MTBF ensures that preparation of the annual budget takes into account resources available to the Federal Government over the medium term, the Government's strategic priorities, and the services (outputs) which are expected to be delivered. The MTBF is led by Budget Wing in the Finance Division in close collaboration with other wings of the Ministry of Finance, the Planning Commission, and other stakeholders." (www.mtbf.pakistan.gov.pk)

Key documents that need to be secured by civil society include the Budget Strategy Paper 1 and ceiling issues by the Ministry of Finance. These documents lay out the priorities and are points of engagements for CSOs.

Still, it is important for civil society budget trackers in Pakistan to examine and engage the departments and sub-departments within the education sector to effectively participate in the budget decisions.

Figure 2. The Budget Cycle



The Budget Cycle

At the core of the budget process framework is the budget cycle, which is the interconnected sequence of activities that creates and implements a country's budget.

The table below describes what happens during each budget cycle stage and also gives details about key actors involved in the process, the timeline for the process and the budget documents produced.

Table 2. Components of the budget process

Budget Cycle Stage	Description	Key Actors	Timeline Of Activities	Key Documents Produced
Formulation	when spending priorities are decided and the budget plan is created by the executive branch	Ministry of Finance coordinates activities by requesting information from individual departments and by proposing how to harmonize the competing priorities of the government to fit the budget	A few weeks to a few months	<ul style="list-style-type: none">•Budget calls•Executive's budget proposal•Supporting budget reports•Budget message to Parliament
Enactment	<ul style="list-style-type: none">•when the budget is debated, changed, rejected or approved by legislative branch	Parliamentarians have the power to amend, finalize and enact the budget proposals.	A few weeks to a few months	<ul style="list-style-type: none">•Budget law•Reports of legislative budget debate sessions

Budget Cycle Stage	Description	Key Actors	Timeline Of Activities	Key Documents Produced
	<ul style="list-style-type: none"> the enactment process itself involves public hearings, establishment of special committees, information gathering and public debates before the budget is finally turned into law 	The public and civil society representatives have the opportunity to participate by offering inputs to legislature		
Execution	when the budget policies and activities, such as Implementation, Monitoring and Control, are carried out	State-, provincial -, district-level education offices, schools	Whole year round	<ul style="list-style-type: none"> Quarterly reports Mid-year reports Year-end reports Supplementary budgets reports
Auditing	<ul style="list-style-type: none"> when the budget spending are accounted for and assessed for effectiveness stage when information on performance should be provided to public offices and agencies to improve their operations and budget use 	Office of the Auditor General usually carries out the independent assessment.	A few months	<ul style="list-style-type: none"> Audit reports Legislative audit committee reports

Budget Processes in South Asia

In this section, we take a look at the budget processes in Sri Lanka and in Bangladesh. These illustrations will hopefully give a clearer picture of the concepts already discussed in the previous pages.

Figure 3. The Budget Process in Sri Lanka

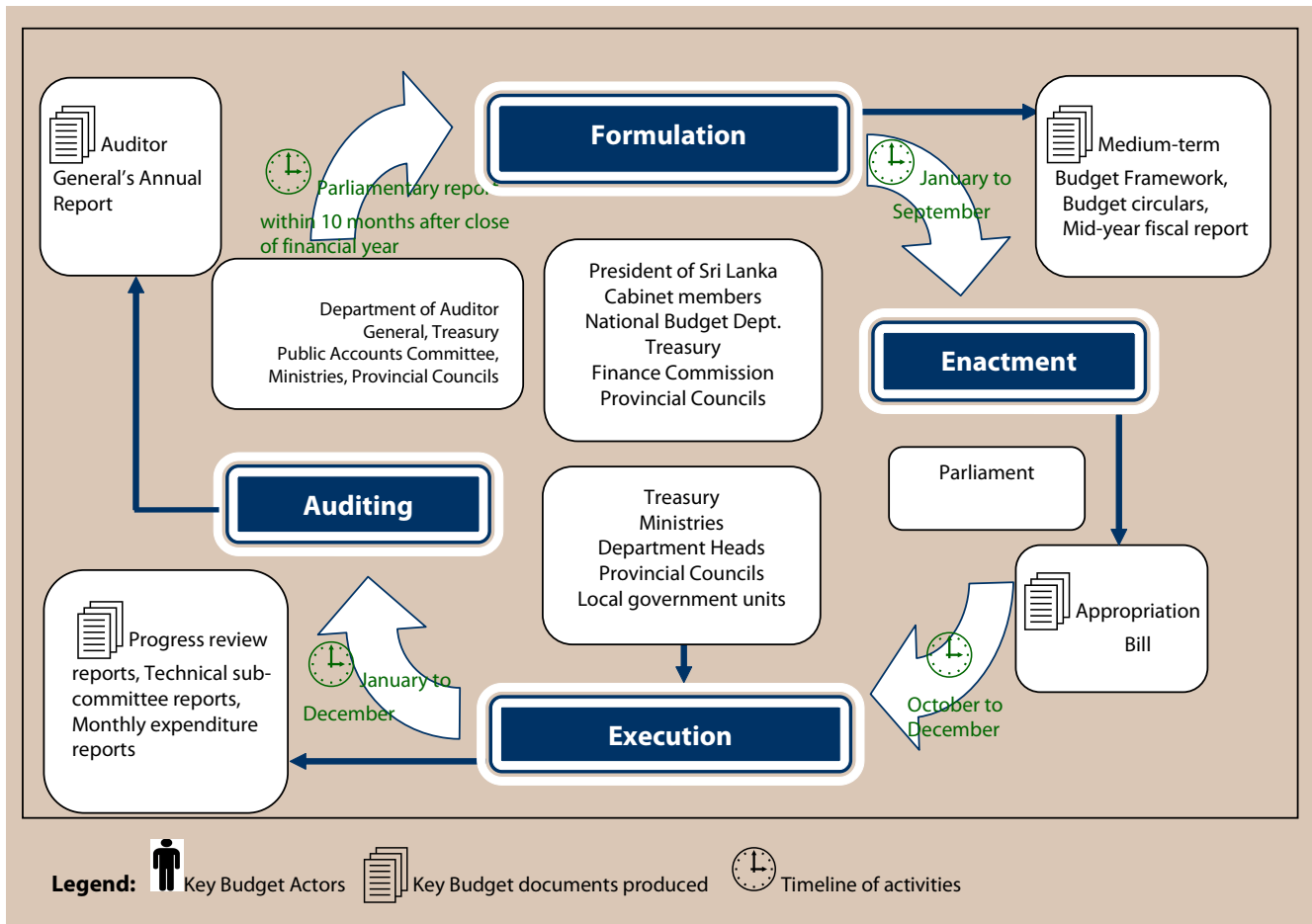
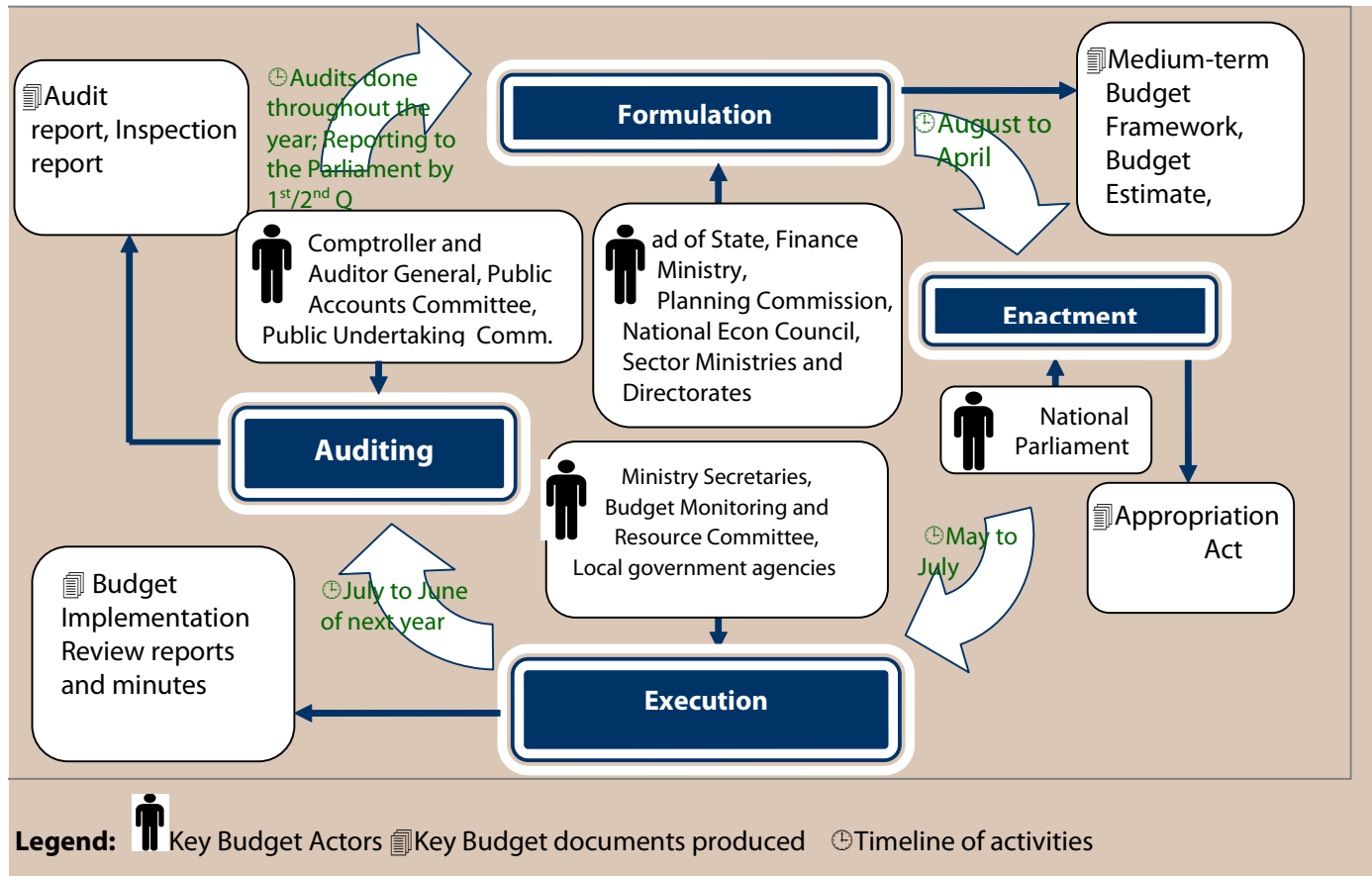


Figure 4. The Budget Process in Bangladesh



Civil society participation in the budget process

Each of the stages of the budget cycle opens different doors of opportunities for civil society participation. Budget work in the different stages is crucial because each stage has distinct decision points and actors. The table in the next page gives suggestions on how civil society groups can engage the government during the budget cycle.

Table 3. The Budget Cycle

Budget Formulation	Budget Enactment
<p>At this stage, civil society has little to no direct access to how the budget is formulated because it is done by the government behind closed doors. However, there are still windows of opportunities especially since the formulation process uses the previous year's budget as a starting point. Civil society can anticipate the contents of some part of the new budget. Budget work can then include releasing analyses on the policy issues that could be under review, could be neglected or should be prioritized. Knowing that this is the stage where key decisions are made, CSOs can also establish informal communication lines with executive branch officials to propose their advocacies for education. (could also send petition letters, etc)</p>	<p>This is the stage when information is made available to the public and attention on the budget is greatest. Civil society can call attention to their advocacies by getting media coverage of their budget analysis findings. Sometimes, the legislature also seeks assistance from civil society members to sit as witnesses in budget hearings or to comment on particular budget proposals.</p>
Budget Execution	Budget Auditing
<p>This stage limits civil society involvement in the budget mainly due to weak information systems. Most governments do not publish regular expenditure reports which could help in tracking the flow of funds. Budget groups will then have to exert effort and resources to get access to these information. (Scenario: Person x from NGO x wants to know if the government is adhering to the budget, and spending this year's budget on the intended school project. Person x also wants to know if the goals of the budget plan are being met, and that the budget plan was not just a bunch of papers.)</p>	<p>This stage offers a great opportunity to advocate for accountability in education budget. Civil society can try to get copies of audit reports and check how the executive and legislative branches have responded to report findings. Ideally, audit reports document wrong spending, bad spending and procurement irregularities. Civil society can make these information available to the public and call the appropriate reform measures.</p>

Stop ● Read ● Proceed ●

After reading Chapter Two, you should now:

- ☑ Be familiar with the elements of budget systems and processes
- ☑ Have an idea of how to summarize the budget framework of your own country
- ☑ Begun to assess at which stage of the budget process you or your group can possibly get involved in

Next up, we focus on:

››› The fine points of budget analysis

CHAPTER 3

DOING BUDGET ANALYSIS



Chapter Objectives

1. Discuss the concept and methodologies of budget analysis



2. List questions to be asked when analyzing education budget

3. Give examples of budget analysis in practice through case studies of South Asian countries

Overview of Budget Analysis Framework

You may be wondering about the headlines plastered in the previous illustration. These are some of the recent news items published about education and budget in South Asia. The question we hope is forming in your mind after reading them is, "How were the news writers able to say those headlines? Where did they get their information? What kind of information did they get?"

Now that you are familiar with the basic concepts and principles of the budget, we can go on learning about how to read the information in the budget so we can describe its changes through time, the changing or unchanging priorities of a government and the impacts they place on people's lives. We will now learn about Budget Analysis.

There is no uniform definition for budget analysis. In simple terms, education budget analysis can be described as an activity involving the collection and study of information to form statements of observation about the education sector and its budget, and how the allocation and implementation of the education budget affects citizens.

Budget analysis gives civil society groups the opportunity to influence the budget process. By turning hard numerical data into relatable stories that depict reality, the analysis findings can be used to rally for the government's better spending and management of the education budget.

Budget analysis can take many forms:

1. *Analysis of government's proposed budget*

The government budget receives the most attention when it is released

and submitted to parliament as a proposal. This proposed budget is vigorously debated and analyzed. Civil society groups, the media and even business groups publish their views on the budget from analyzing its content. Analysis at this stage can also help civil society groups identify specific areas of the budget that will require attention as the budget cycle continues.

2. *Sector analysis*

This involves the review of a specific sector budget. To get a better understanding of the progress in education, we need to analyze the education budget in relation to other sector budgets, for example, the defense ministry budget.

3. *Analysis of budget effects on different social groups*

This form of budget analysis looks at the budget allotted to help the poor, women, children, elderly or groups of racial or ethnic minorities. This will show how committed the government is in their policy objectives to help the disadvantaged groups of their country.

4. *General economic analysis*

This type of analysis looks at general economic indicators such as annual deficit, national debt, economic growth and unemployment, among others. The national budget goals and targets are correlated with these indicators to estimate if the targets will be met and what can be expected in the future.

Steps in Budget Analysis

Follow the steps below to get started on your own budget analysis experience:



Collect information. The starting point for any budget work, such as budget analysis, is information. Gather all the documents that you can that relate to the education budget: the proposed budget, adjusted budget, annual plans, audit reports, monitoring and evaluation reports, other statistical reports. This may sometimes be difficult and frustrating because access to and availability of information is not always guaranteed by the government. Resort to other sources. Nowadays, technology has helped make information more accessible.

Study the situation. Read about the situation of your country's education sector. What have been the major problems? What can be done to resolve these gaps? How much resources are needed? Make sure to read about international policies as well because your government will likely link its own plans to internationally-agreed goals on education. Familiarizing yourself with the education and budget situation in other countries could also give you ideas about moving forward with your own budget work.

Understand the budget proposal and its context. Knowing the political, economic and financial environment of your country and how it affects the budget is crucial for an effective budget analysis. You will encounter technical terminologies about macroeconomic indicators that cannot be ignored when doing budget analysis. Do not worry. There are a number of simplified materials on the budget so that a wider audience can better appreciate learning about it.

Clarify the limitation of your analysis. As mentioned in the first step, information may not always be available for your budget analysis exercise. This can limit what you can do in your analysis. Decide on what to focus your analysis on. What aspect of education will you be looking at? For example, if you were to analyze the improvement of quality of education, this would mean looking at budget spending on school materials and facilities, teachers' salaries and trainings. Also, explain the time coverage of your analysis.

Improve your skills for budget analysis. Attend trainings organized by civil society organizations doing budget work. If you are part of such an organization, include skills-training as one of your projects in your education budget advocacy. Some important skills that need focus in trainings include research, technical or creative writing, presentation and negotiation.

Involve other stakeholders and build a network of budget workers. Some people have the impression that budget analysis is a difficult task that can only be done by scholars and experts. But who does the education budget affect the most? Parents, teachers, students, women, the poor and other disadvantaged groups bear the most impact from the government's budgetary plans. Consulting them is vital so that their voices and their recommendations can be included in the budget analysis.

Formulate an alternative budget. After you have studied and understood all the gathered information, what conclusions can be said for education and its allotted budget? More often than not, the conclusion would be that the government is not doing enough for education. Budget analysis does not stop at a concluding remark. Its findings should be used to write up an alternative budget proposal, advocated for the government's consideration.

Inform the public. Don't keep your budget analysis findings to yourself, share it! And share it in a language and format that would be friendly to the public. As an introductory guide, a popularized version would be most appropriate. Later on, you can publish more technical policy references as part of your budget analysis-based information campaign.

Remember that the first step in budget analysis is to collect information. The table in page 40 is a helpful guide on the kind of information you will need to begin your budget analysis. These are called variables for analysis and are indicators of the progress of the education sector.

Table 4. Information required for doing budget analysis

Variable	What it tells you	Important side notes
Education expenditure as percentage of GDP	Your government's real commitment to advancing the Education for All goals.	UNESCO recommends an education spending level of 6% of GDP, but very few developing countries do so. The average spending level in South Asia is only around 3% of GDP.
Share of education to total national budget	The priority given to education compared to other expenditures.	Global Campaign for Education and ASPBAE recommend a share of 20% of national budget
Share of literacy and adult education in education budget	Commitment and progress on EFA goals 3 and 4 – the most neglected of the six goals	GCE and ASPBAE recommend a 6% education budget share for adult education, 3% of which should be for literacy
Annual real growth rates of education expenditure compared to national budget and sector budgets	Priorities of the government over time	Inflation could negate any increase in nominal figures which calls for the need to look at growth in real terms.

Table 4. Variables for education budget analysis

Variable	What it tells you	Important side notes
Per pupil spending and growth in real terms	Commitment to quality of education	Access to education should not be achieved at the expense of its quality.
Budget components	What the government is spending on	These components include personnel costs, recurrent costs, development costs, etc.
Budget allocation by education subsector	Which aspect of education receives the greatest priority	Early childhood care and development, primary, secondary, tertiary, non-formal education, literacy, vocational- technical learning receive different amounts of resources over time.
Debt payment/debt service compared to education budget	The country's fiscal position	Often, a country's debt spending is bigger than its education spending. This affects the national education goals.
Utilization rate at end of fiscal year	The amount of wasted resources	Even though spending funds are written in the budget, the actual funds might not be released or could be delayed in release. This postpones the delivery of education services, and sets back EFA goals.

Criteria for analyzing the education budget

You have collected, studied and understood the volume of information needed for your budget analysis. Now it is time to ask questions so that you can write your findings and conclusions about education, its budget and the factors that affect it.

While there is no one uniform way of judging a country's budget, there are some outstanding qualities that budget-makers should aim for. When doing your own budget analysis, these features are the yardsticks upon which you can judge a budget.

1. Adequacy

Ask the question: Is the education budget adequate enough to meet the government's goals?

The funds made available by the government might not be enough to meet the needs of the education sector. For example, in India, the 2009 education budget of Rs445.28 billion was still seen as inadequate to build the needed school facilities, to improve distance education, and to address other needs of its large student population.

2. Extent of progress

Ask the question: Is there progress in the government's achievement of its education goals?

One of the ways that progress can be displayed is through increasing spending for education throughout the years. Every year, budget advocates call for additional funding for education. Your analysis could

trace how much increase the education budget has received within a given period of time and compare the figures with the increases in other sectors. This could give your advocacy a stronger case for increased funds.

3. Equitability

Ask the question: Is budget spending equitable for different groups of society?

Budget allocations may differ for various population groups (ex. gender, youth, special needs) and for various areas within a country (urban vs. rural). Based on the findings of your analysis, you can then decide to focus your budget advocacy work on one particular group or one particular area, or try to do a comprehensive intervention.

4. Efficiency

Ask the question: How much is the difference between the budget allocation and the budget spending?

Big differences in the allocation and the spending mean that resources are being used inefficiently, and that funds are being wasted. Again, your analysis findings will support your call for the government to improve its budget implementation so that resources are better used for education.

5. Effectiveness

Ask the question: Are funds being spent on the right items?

The budget items being spent on education should correspond with the budget objectives. For example, a policy objective to improve students' performance in the sciences should be aligned to funds for training science

teachers and for supplying science textbooks and teaching materials. If expenditure reports show that the funds had been diverted and spent on other things, then the government would have to be accountable for the diversion.

6. Degree of prioritization

Ask the question: How much priority does the government give to education?

A government's national plan for education is not enough of a display of commitment to education. Real and serious commitment can be measured by the amount of resources planned for spending, and actually spent on the sector. To establish the degree of priority, compare the allocated spending budget on education to allocations on other sectors. Are there more funds in these other sectors over education?

Budget Analysis in Practice

The information and instructions you have just read in the previous pages could be quite overwhelming, and could be easily forgotten if you just keep on reading this toolkit without seeing a concrete example of budget analysis.

Below, we use India as our budget analysis subject. We've collected the country's important education budget variables and we ask the recommended questions to assess the quality of its budget.

Table 5. India National Budget 2004 – 2008 (in crore of rupees)

	2004	2005	2006	2007	2008
National Budget	505791.41	508705.37	581637.04	709373.26	900953.41
Education budget	13228.73	18336.33	24249	29588.71	37366.57
% share of education in national budget	2.62	3.60	4.17	4.17	4.15
Growth rate of education budget		38.61	32.25	22.02	26.29
Interest Payments	126934	130032	150272	171971	190807
% share of Interest Payments in budget	25.10%	25.56%	25.84%	24.24%	21.18%

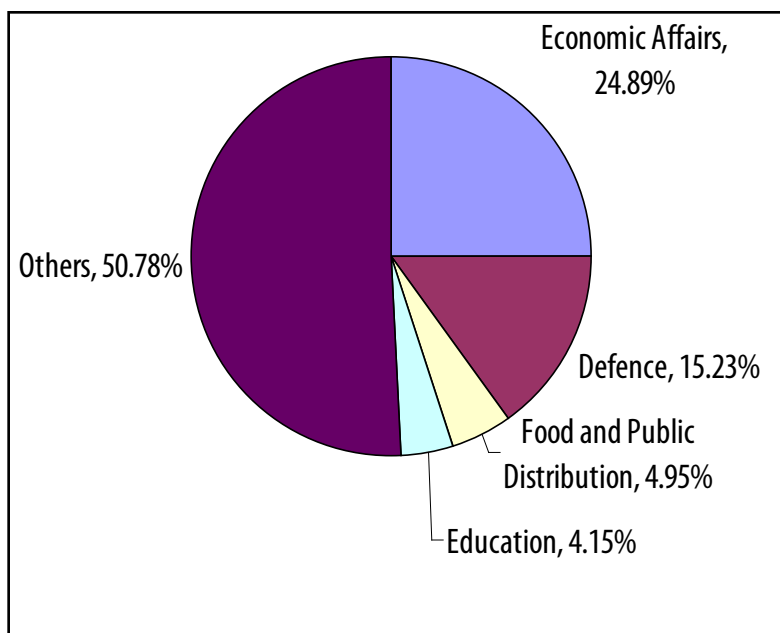


Figure 5. Ministries/Departments with Largest Share of National Budget in 2008

From the information in the table, we can see that there has been progress in education financing in India. The share of the education budget in the national budget increased from 2.62% to 4.15% in the period 2004-2008. The increase in funding, however, has actually been shrinking (from 38.61% to 26.29%). What could be the cause? What sectors could have received higher additional funding? Civil society organizations in India could ask these questions when engaging with the government in their budget work.

The 2008 education budget share is indeed very little compared to the shares of the ministries/departments for Economic Affairs and for Defence. This tells us that keeping the economy working and ensuring the security of the country have higher priorities over education.

It also seems that interest payments on debts have a higher priority over education in India. As much as 21.18% of the 2008 national budget was allotted for these. This trend of prioritization has been consistent since 2004.

From this short exercise, we were able to analyze India's budget based on its Extent of Progress and Degree of Prioritization. It may not always be possible to use all six criteria mentioned to analyze a budget mainly because of limited available information. This is where consultation and discussion with

government agencies may come in handy. Sustained talks with public offices can help education budget advocates gather pieces of information that will help them tell a budget story.



Stop ● Read ● Proceed ●

After reading Chapter Three, you should now:

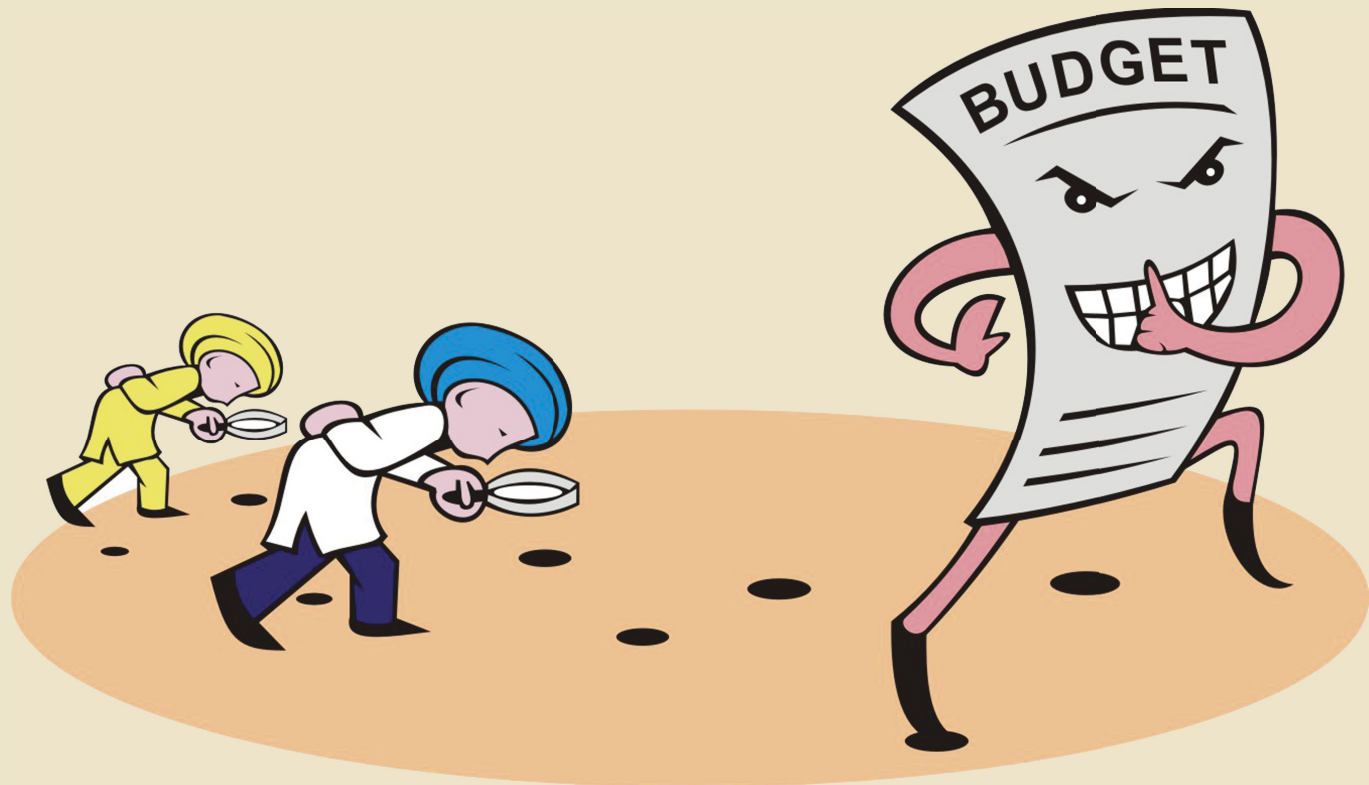
- ☑ Have assessed your preference and capabilities for a specific budget analysis form
- ☑ Recognize the kinds of information needed to start a budget analysis exercise

Next up, we focus on:

»» The particulars of tracking budget implementation

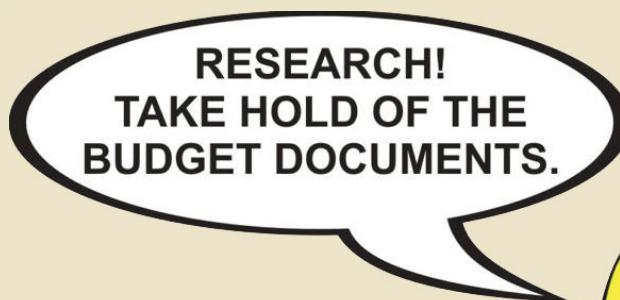
CHAPTER 4

TRACKING BUDGET IMPLEMENTATION



Chapter Objectives

1. Identify education budget documents that can help you understand critical issues and advocate for better budget in education.
2. Understand the process of investigation to collect data and evidence you can use to advocate for reforms in budget system.



Overview of Budget Tracking

On top of a rugged mountain is a village where a school of multigrade classes was set up five years ago in response to EFA and MDG goal of universalizing primary education. Its two classrooms are on the verge of collapsing because of the armed conflict which had destroyed the school building. The school's needed textbooks have not yet arrived. The training for teachers is already long overdue. All these problems resulted to low test scores, poor attendance and half of pupil population quitting school.

At the central office, very little budget was allocated to school repair. The fund intended for textbooks and teacher training has already been released by the national government, but supposed recipients have yet to receive them. [based on Nepal's budget tracking findings]

If you are concerned about the state of education or of children's development, you are probably asking a lot of questions: Will the school ever get those textbooks and benefit from teacher training? If the funds are on their way to school, what has caused the delay? How much taxpayers' money for education go to waste? Who are to blame? How many children are deprived of the right to education because of the issues on budget?

These questions could be answered by tracing the flow of fund from its source—usually the national government—to its intended beneficiary at the local level to find the cause of the problem. This is **budget tracking**. Various civil society organizations have resorted to budget tracking activities with the aim of improv-

***B**udget Tracking refers to the close monitoring and analysis of the entire budgeting cycle—from planning, allocation, disbursement and implementation to the final stage of assessing the results of the investment.¹*

ing the budget in education, including its efficiency and impact to education goals.

How to Track Budget Implementation

Now you will start the process of joining the increasing numbers of CSOs which are examining the flow of fund to be able to participate in the budget process and be empowered to make demands for better utilization of budget in education.

1. Get Budget Documents

First step is to be aware of your right to information. Some countries have enacted laws that guarantee its citizens the right to information. This shall give you the authority to ask for documents that initially will help you assess education budget implementation and later on compare between what is expected to happen against what is really happening.

It is also important that you know what kind of document will be useful to you. For instance, there are government acts, circulars, implementing rules and regulation and budget manuals that govern the budget process. You may also need to have a copy of the budget proposal or budget speech of Finance Minister and budget committee reports. In your effort to track budget execution, there are **four** kinds of government reports that you need to have 1) Enacted Budget 2) In-year Reports 3) Supplementary Budgets and Year-End Reports.¹¹

Critical in the monitoring is the document on enacted budget (see Budget Legislation) because it contained items and corresponding cost of what the government will be spending in a fiscal year. It is also important to get hold of

An education budget tracker has skills in:

- Data gathering
- Analysis and Interpretation
- Networking
- Information dissemination

the monthly, quarterly and mid-year reports or in-year reports that compared what was actually spent with the approved budget. You may also want to look over the supplemental budget or the document containing a revision of budget proposal in response to unanticipated need. And lastly, there is the year-end report that consolidates all the reports on the use of budget in a fiscal year.

You may be wondering how you will be able to access these documents. Most of these are public documents and your constitutional right to information or right to information law should be sufficient to help you obtain these documents. However, in reality, many CSOs that track education budget implementation faced great difficulty in obtaining budget documents containing information on budget execution.¹¹¹ This necessitated a campaign for greater transparency and use of various strategies such as seeking the help of sympathetic government official or in extreme cases file a legal case to obtain information.

Table 6. Right to Information Laws per Country in Asia-South Pacific

	Constitutional Right to Information	Right to Information Act
Bangladesh	Article 39 of the Constitution guarantees freedom of thought, conscience and speech, but there is no reference in the Constitution to the right to information.	The Right to Information Act 2009 was enacted on 29 March 2009.

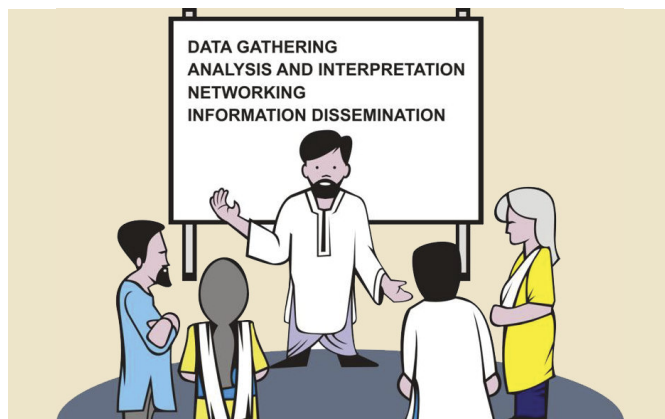
	Constitutional Right to Information	Right to Information Act
Cambodia	Chapter III of The Constitution of Royal Government of Cambodia recognizes and respects human rights, and Article 41 guarantees the freedom of expression and of the press and publication.	The national Right to Information Act 2005 was passed by Parliament on May 2005, received Presidential assent on June 2005 and came into full force on October 2005.
India	Article 19 of the Constitution which upholds the right to freedom of speech and expression, has been interpreted by the Supreme Court of India to implicitly include the right to receive and impart information.	The national Right to Information Act 2005 was passed by Parliament on May 2005, received Presidential assent on June 2005 and came into full force on October 2005.
Indonesia		Freedom of Information Act was passed into law on April 3, 2008.
Nepal	Nepal has the right to information guaranteed as a fundamental right in the Constitution	Nepalese Right to Information Act 2007 grants every citizen the right to access information held by public bodies.

	Constitutional Right to Information	Right to Information Act
Pakistan	Article 19 of the Constitution recognizes the right to freedom of speech and expression and freedom of the press, but there is no constitutional guarantee of the right to information.	In October 2002, the Government promulgated the Freedom of Information Ordinance 2002 which is protected under the Provisional Constitutional Order.
Papua New Guinea	Article 51 of the Constitution explicitly recognizes the right of reasonable access to official documents, subject only to the need for such secrecy as is reasonably justifiable in a democratic society.	A Draft Freedom of Information Bill was developed by civil society, but has not yet been acted upon by Government.
Philippines	The right to information was first included in the 1973 Constitution and was expanded in the 1987 Constitution. Article III, Section 7. Article II, Section 28 obliges government to fully disclose information of a public interest.	The Senate has ratified the Right to Information bill, but not the House of Representatives for lack of quorum on the final session day.

	Constitutional Right to Information	Right to Information Act
Solomon Islands	Article 12 of the Constitution includes the freedom to receive and communicate ideas and information without interference as part of the right to freedom of expression.	
Sri Lanka	Article 14(1) of the Constitution recognises the right to freedom of speech and expression, but there is no reference in the Constitution to the right to information.	The Freedom of Information Bill 2003 proposed by civil society advocates is currently under consideration by the government.

Sources: Zamir, M. (30 August 2008) Freedom of access to information in South Asia. The Daily Star. [Online] Available at <http://www.asiamedia.ucla.edu/article.asp?parentid=96542> and Commonwealth Human Rights Initiative (undated) Right To Information [[online] Available at http://www.humanrightsinitiative.org/programs/ai/rti/international/laws_&_papers.htm#18 David Banisar (updated July 2006) Global Survey: Freedom of Information and Access to Government Records Around the World [online] Available at http://www.freedominfo.org/documents/global_survey2006.pdf About The Constitution of Royal Government of Cambodia Available at (<http://www.cambodia.org/facts/?government=theconstitutinoofcambodia>)





2. Do Budget Tracking Research

Watching over the use of education budget is more than obtaining documents. In fact the real work of a budget tracker is the investigation containing objectives, methodology, discussions of findings and recommendations.

a. Know the Issues and Problems

You do research as a response to issues or problems. Common issues that were raised in researches on budget tracking are:

1. Delay in receiving funds due to inefficiency and bottleneck in approval and release.
2. Wastage in fund utilization, gap between allocation and expenditure, funds lost to corruption.
3. Inequitable distribution of fund, such as the advantage of urban and accessible schools over remote rural schools.

b. Identify the Objectives

The problem that you identified will be the basis of your research objectives. In your particular case, the problem is usually related to allocation, disbursement and utilization of budget. The initial step to address the problem is to cite the objectives or the intended outcome or end result. Countries in Asia-South Pacific that conducted research on budget tracking usually aimed to get information that will:

1. Provide the picture of budget implementation process of the country;
2. Identify areas, actors and activities that cause problems during the budget execution; and
3. Recommend policy and strategy to make sure that education budget go to its intended recipient in time through the right policy and mechanism and capacitated human resource.

In citing the purpose of your research, you may have similar objectives, stated in **SMART** way:^{IV}

Specific means making the objective concrete, detailed, focused and well defined.

Measurable is including a yardstick to track progress towards attaining objectives.

Attainable ensures that the objective can be achieved.

Realistic is having the resources to reach the objectives.

Time-bound is setting a deadline for achieving the objective.

c. Select your approach

After clarifying what information you want to gather or what you want to accomplish, you have to know how you are going to get your data. Most studies regarding tracking budget execution use the policy research approach. It deals with social problems, and tries to find social scientific findings to the solution.^V In particular, policy research can be used in developing policy from identifying and understanding the problem, to supporting a plan of action to influence policy and monitoring and

evaluating progress of action plan.^{vi} Some of the common research methods used in policy research are focused synthesis or review of existing research or written materials, secondary analysis of existing databases, field experiment, qualitative research such as focus group discussions, surveys, case studies and cost-benefit analysis.

Participatory research approach can also be used. Through a dialogue, it brings people together to research, study, learn and then act. This collaborative inquiry empowers participants because it brings to the center of investigation their personal experiences and problems.^{vii}

d. Gather Data

The technique in collecting data will depend on the information you need. Commonly used technique is the survey. Studies involving education and social services have given birth to different kinds of surveys: Public Expenditure Tracking Survey (PETS), Expenditure and Service Delivery Survey (ESDS) and Quantitative Service Delivery Survey (QSDS).^{viii}

PETS is a way to point out and measure the amount of entitled funds not reaching the schools, leakage of funds, distribution of resources and how the system targets fundings to different levels.

PETS can be used as a diagnostic tool to get information on the share of resources intended for but not received by frontline services facility and provider. It can also be an analytical tool to know



what caused the failures and to make reforms. Moreover, it also finds out the impact of policy intervention.

QSDS systematically collects data on finance, inputs, oversight, outputs, pricing and quality to obtain quantitative information. It can look at certain factors of service delivery, such as staff behavior and incentives at the frontline providers, that affect the delivery of education.

Most steps in doing PETS and QSDS are similar, as seen in the experiences of Uganda, Peru and Zambia.^{IX} The steps in gathering data through PETS and QSDS are:^X

1. Choose who and where to survey. Surveys collect data from a representative of a population under study and make a generalization out of the data collected. Sample of population should be large enough and diverse enough to provide the right representation. One strategy to use is the stratification which is dividing the whole population into subpopulation and then sampling these populations.
2. Develop the questionnaire and data sheets. Most data gathering techniques, such as survey, use questionnaire that uses written statements or questions for all subjects. It is widely used because it is economical and can keep the respondent anonymous.^{XI} Based on what you want to find out, you will have to ask questions and request all needed data. The data you may need can be obtained by asking questions on the following:
 - a) information about the school
 - b) profile of key school outputs such as enrolment, dropout and achievement rate
 - c) personal information about the head teacher
 - d) number and profile of teachers



- e) conditions of facilities
 - f) school location and type
 - g) organizations and governance
 - h) supervision and accountability
 - i) sources of funds in school and
 - j) school spending
 - k) in-kind (non-cash) support data
 - l) quality of records.
3. Select and prepare enumerators and supervisors. The right survey personnel must be selected, properly trained and provided with manual so that they will be able to carry out their tasks.
 4. Pilot test the questionnaires. Prior to the field survey, questionnaires must be given to a few types of provider in the sample to know if you are asking the right questions correctly.
 5. Conduct survey implementation. With request letters in advance from authorities and permission to conduct research, survey personnel go to the schools to gather data.
 6. Monitor and supervise. Spot checks should be done to see possible problems in data collection and make the needed adjustments. It may also be necessary to inspect completed questionnaire data files.
 7. Record and clean data. Cleaning of data, after it has been recorded, involves summarizing statistics of all numerical variables and making sure that statistics are plausible for an error-free data set.

Table 7. Comparison of PETS, QSDS and ESDS

	Definition/ Description	Objective	Unit of Observation
Public Expenditure Tracking Survey (PETS)	PETS watch the flow of public resources (human, financial and in-kind) at different levels of government to find out how much allocated resources actually reach each level.	<ul style="list-style-type: none"> • Locate and measure leakage of funds and problems in resource deployment. • Find out how the system targets funding to different levels. 	Central government, local government, and school
Quantitative Service Delivery Survey (QSDS)	QSDS examines the efficiency of public spending and incentives and various dimensions of service delivery in provider organizations, especially at the frontline.	Measure aspects of corruption and inefficiencies across service providers by collecting data on inputs, outputs, quality, pricing, oversight, and so forth.	The school as frontline service provider
Expenditure and Service Delivery Survey (ESDS)	ESDS integrates the PETS and QSDS approaches. It illustrates the whole accountability system and its results, from planning to actual student learning.	<p>Study the flow of public expenditure through the delivery system, from top to bottom to provide information on how to build capacity at lower levels of the educational system.</p> <p>It also identifies the effects of educational inputs on outcome measures such as test scores.</p>	Aside from surveying the school, local offices, and national government offices, it may also include household surveys and pupil achievement assessment.

Source: Reinikka R. and Smith N. (2004). Public Expenditure in Tracking Surveys in Education. Paris: International Institute for Educational Planning.

Another data gathering technique common to budget tracker is the interview which is essentially questionnaire in oral form.^{XII} This could be done in two ways. One is the structured interview that has specific sequence and wordings of questions. It uses interview schedules which are carefully prepared to obtain information pertaining to problem under investigation. The other type is the unstructured interview which is flexible and open and do not use schedule.

One kind of interview is the focus group interview which is used to understand the issues or assess the problem or program. It involves a group of 8 to 12 people with a facilitator who asks questions and directs the flow of discussion, and an assistant who records the sessions and make observations.^{XII}

Another way to gather data that will lead to knowledge about the community and the people, and verify gathered information is to take a transect or observational walk. With a clear objective, a small group of people take a walk through the community, record observation, ask questions and talk with local people, and later discuss findings.^{XIV}

In most cases, a budget tracker also gathers information through documentary analysis. In doing documentary analysis, you will study and analyze various kinds of documents to look at different dimensions of, establish various phenomena involved in and increase deeper understanding of budget execution.

e. Analyze Data

Research also involves breaking down collected data to come up with meaningful information. There are budget tracking studies that use content analysis. Content analysis is useful to identify patterns and key areas.

Content analysis is a research tool that counts existence of words and concepts within text or sets of texts, and breaks them down into categories.

Then, they are examined through conceptual analysis or relational analysis. Concept analysis describes the essential, different and suitable use of concept.^{xv} Text could be book, interviews, newspaper headline, conversations or any use of communication to reach conclusion about the message. Content analysis may indicate intentions or biases of people responsible for the content of materials.^{xvi}

In organizing and analyzing quantitative data, statistical analysis is used. One of the statistical techniques is the descriptive statistics which summarizes, organizes, and reduces large numbers using mathematical formula such as average. On the other hand, inferential statistics depends on descriptive statistics to make predictions or estimates.^{xvii}

In validating data, triangulation is used, involving data sources, collection strategies, time periods and theoretical schemes. It is a technique to compare sources, situations and methods to establish a pattern. For example, data from document analysis, interviews and observations are cross-checked to see the regularity of a pattern.^{xviii}

Examples of Budget Tracking Research

In Asia-South Pacific, Sri Lanka, Bangladesh, Nepal, India and Pakistan, though Education Watch Initiative, have conducted researches that aimed to gain evidences of shortcomings of each country's finances and budget for education in order to come out with recommendations on how to improve education budget. These are shown in Table 8.

Table 8. Budget tracking researches done by countries in Asia-Pacific

	Purpose of Research	Research Methods	Key Findings
Sri Lanka	The research aimed to review the policy related to budget process, analyze the allocation, disbursement and use of funds, and advocate ways to improve the utilization of education fund.	Policy research approaches: Analysis of existing policy through a survey of documentary data <ul style="list-style-type: none"> Field survey through questionnaires, interviews and focus group discussions 	Several issues emerged including: <ul style="list-style-type: none"> Irregularities in the schedule and amount of funds received Lack of human resource and capacity in planning and accounting Lack of coordination among different levels of educational administration.
Nepal	The research aimed to: <ul style="list-style-type: none"> Find out how funds are disbursed to and used by schools and students Compare financing patterns between community managed schools and government-run schools Suggest ways to improve the flow of funds to ensure timely receipt by the school 	<ul style="list-style-type: none"> Review of the relevant studies and reports, financing process and analysis of raw data from National Living Standard Survey Collection of raw data though: School Survey Questionnaires Interview Schedule Case Study Module 	The study yielded the following relevant information: <ul style="list-style-type: none"> Long, tedious and complicated funding flow that causes delays Defect in the selection and distribution of scholarship The practice of social audit ensures maximum benefit of education budget.

	Purpose of Research	Research Methods	Key Findings
India	The research aimed to study budget allocation to find out government's commitment and use of funds for quality education, and to identify ways to advocate to improve resource allocation and utilization.	Participatory research approaches: <ul style="list-style-type: none"> • Capacity building exercises • Field works such as interviews and FGDs • Transect walk for validation 	The study found out that a substantial amount of funds are left unspent, diverted or misused by the authorities, reflecting poor monitoring and accountability of public funds.
Pakistan	The main purpose of the paper was to analyze the education budget process to find out why, the increased spending failed to achieve the objectives committed to in the Millennium Development Goals (MDGs) and Dakar Education for All (EFA) goals.	<ul style="list-style-type: none"> • Collect primary data through survey questionnaire, and focus group discussion to collect primary data. • Collection of secondary data research reports, articles in journals, government documents and other archives. 	The study revealed inefficiency in education system caused by political interference, corruption, over-centralization, and lack of school autonomy, underdeveloped managerial capacity, and poor information systems.

Sources: Asian South Pacific Bureau of Adult Education (ASPBAE) Education Watch publications: Budget Process and Budget Tracking in Formal School in Sri Lanka 2008, Rhetoric vs. Reality: The State of Elementary Education in India 2008, Tracking Public Expenditure on Education (Nepal) 2007, Education Financing and People's Aspirations in Pakistan 2008

Budget Tracking Experiences

If you are planning on going into budget tracking, you may want to draw inspiration from other countries' experiences.

Translating Budget Gains into People's Victory : Philippine Experience

The Civil Society Network for Education Reforms (E-Net Philippines) built on the gains of its Alternative Budget for Education by expanding its budget work to include budget tracking to ensure that education budget is spent for what it is intended for. Specifically, the budget tracking exercise aimed to:

- 1) Understand budget execution process;
- 2) Establish instruments and guidelines in monitoring budget execution;
- 3) Ensure budget gains are translated into actual benefits of the people; and
- 4) Raise relevant issues related to budget execution.

For this undertaking, it became imperative that the budget process execution is familiar to them. Then they reviewed the approved budget of the Department of Education (DepED).

Out of the budget they selected budget items such as school buildings, non-formal education and teachers items that were included in the approved alternative budget and which have the tendency to be mismanaged. The amount and quantity of the selected budget items were listed.

Then they prepared a simple and short questionnaire, letters and list of documents to be requested from concerned government offices. To record all its transactions with government, they prepared logbooks and journals which helped in assessing accessibility and transparency of budget information. The letters were then sent to head of agencies.

The bulk of its activity is the field work which included monitoring budget release, receipts and disbursement of selected items. It also took note of all letters, visit, calls and remarks. It also made inspection, got copies of relevant documents, conducted interviews and took pictures along the way.

Lastly, budget tracking report was prepared containing information on budget trail from General Appropriations Act (GAA), Department of Budget and Management, national government agencies down to the local budget implementing agencies. This document was presented to the Congress to aid its oversight functions to monitor budget execution.

Important Points in Budget Tracking

- **Select only items in the budget to track. Make sure that the items chosen will be useful in meeting the objectives.**
- **Keep the questionnaire simple and short.**
- **Letters should be addressed to head of agency, using polite and cooperative tone, explaining the benefits of the work.**
- **Document everything: log-in transactions with agencies, get copies of relevant documents, take photos, conduct interviews.**

The Sri Lanka Experience

Driven by education for all aspirations and guided by the principle that the instrument to properly implement education programs and achieve development in education is the budget, Coalition for Educational Development Sri Lanka conducted a research on budget process and tracking.

By looking closely at how budget programs allocated funds, several good practices and issues in budget process emerged.

Since 2000 Education Quality Inputs (EQI) has allocated 2.5% of recurrent budget for teacher training, consumable and maintenance of quality inputs which are materials, equipment, services to improve teaching and learning. EQI, prepared according to formula, has resulted to unfair distribution because it is given to all school even those which are highly developed. It was also found out that delay in release of EQI fund and lack of commitment and technical knowhow of school head resulted to inefficiency and ineffectiveness of its utilization.

Since 2006, Sri Lanka has implemented Education Sector Development Framework Programme (ESDFP), a program to channel funds from international and local aid organizations. It is prepared according to school estimates based on development plan, formulated by principal with the participation of all stakeholders. However, not all schools have annual plans, and not all plans actually involved stakeholders. This is because of the lack of capacity of school personnel to prepare and manage development plan and budget.

The research resulted in recommendations on how to improve Sri Lanka's planning and budget estimation, resource availability, equity, community participation, efficiency in fund utilization, implementation, monitoring and evaluation. It also contained information on how to reduce wastage of funds.

The Need to Strengthen Local Participation in Nepal

NCE Nepal (formerly Nepal Global Campaign for Education), a group consisting of NGOs, teacher associations, and media personnel, together with ASPBAE conducted a research on public education budget tracking. The study covers the release of funds from Ministry of Finance to schools, students, and teachers. It likewise assessed how these end users spent the fund.

The study revealed flaws in the movement of money from source to its intended recipient. A major issue identified is the long process of fund release which go through at least 31 steps from source to user. For this issue, it recommended the adoption of a liberal policy of providing authority for local level budget management and direct release of fund to school bank account.

The study also revealed the existence of a good practice in budget implementation which is social audit, regarded as opening of financial audit to the public through School Management Committees. For this finding, it was recommended that local participation be strengthened through policies supportive of school-based management.

The study also uncovered issues related to scholarship system, and recommended positive discrimination to prioritize the excluded and disadvantaged children in the provision of grants and scholarships.

Stop ● Read ● Proceed ●

After reading Chapter Four, you should now:

- ☑ Know what budget tracking is
- ☑ Follow the steps in budget tracking
- ☑ Get ideas from the budget tracking experience of other countries

Next up, we focus on:

>>> Issues and Problems in budget work



CHAPTER 5

IDENTIFYING BUDGET ISSUES AND PROBLEMS



Chapter Objectives



1. Identify common issues and problems that budget planners, implementers and budget watchers are commonly facing.
2. Give tips on how to overcome those issues and problems.

A. Overview of Budget Work Issues and Problems

A young man has been appointed principal in a school in a remote hilly area. Although idealistic, he didn't have the knowledge and experience in planning and budgeting. When a notice came directing him to submit his school plan and budget, he hastily did so. His budget, it turned out, was underestimated. To help him solve the problem, he called a meeting of teachers, parents and community. But after the meeting, the principal got more frustrated because those who attended the meeting were demanding for his resignation, citing his incompetency as the reason. [based on School X of Sri Lanka Case1]

To look at the education budget is a cause of despair. An analysis of it will reveal gaps and insufficiencies of budget to attain accessible quality education for everyone. The scenario is probably harder for those who are actually planning and executing education budget.

If you are conducting budget tracking for the first time, you will be encountering so many challenges. The budget process itself is flawed. Sometimes, the bureaucratic system is to blame, other times it is the people who are at fault. Still, other times, the policies that are supposed to facilitate the flow of funds cause delays.

Engaging in budget work is not without its issues and problems. The best course would be to be prepared to face whatever obstacles are encountered.

These issues and their corresponding recommendations presented here are gathered from the budget tracking experiences of Sri Lanka, Nepal, Pakistan and India through Education Watch project.



1. Oops, wrong estimate!

Part of the problem is estimation of budget at the school level. This is due to the lack of medium-term and annual development plans which provide the basis for estimating budget. The existence of such plan does not necessarily mean what it estimates truly reflect the needs of the school because stakeholders were not involved. In some areas, school personnel complain that they do not have sufficient time for budget preparation to include all stakeholders.

Lack of reliable data such as school performance indicator and inventory of resources results in bad planning and inaccurate estimates. This will have negative consequences when budget is allocated.

What to do?

First of all, there is a need to address the school data collection and information management through Education Management Information System (EMIS). EMIS is a way to gather and analyze data on educational system, such as number of students, completion rate, achievement test result for planning, allocation of resources, monitoring, formulation of policies and making decisions.^{XIX}

Concerned education officials should be trained on EMIS for better

planning and monitoring. There should be a centralized data management system for standardized and accessible information.

EMIS and the information it will provide is a good foundation for school plan. School heads and those involved in planning and budgeting should be properly oriented on their role and capacitated to perform it. They should also be provided technical assistance. A guideline on planning and budgeting should be made available to them. The roles of the stakeholders in planning and budgeting should be clear in the guidelines.

2. Schools can't plan

How many schools have the proper personnel to plan, manage and account school budget? There aren't many, given the reality that many schools do not even have enough teachers. So how do schools manage in handling its budget? Most school personnel who were given the task of handling budget may not have the capacity to effectively plan and manage the budget. Teachers are often asked to do the budgeting, in the midst of their demanding teaching load, which affects their performance.

What to do?

First, there should be a clear administrative policy on who should handle the planning and budgeting at the school. Schools should have the management and administrative person to do the paper work. It should also be clear to them what their roles and responsibilities are.

With limited manpower, it is best to make budgeting participatory, involving teachers, parents, student representatives, community councils and local groups in the budget process. Aside from the support, involving stakeholders is a way to making fund management transparent which is important to make sure that the budget is spent appropriately.

Moreover, since planning and budgeting are crucial aspects of delivering educational services, capacity building should be provided to them. A two to three day workshop could be held during vacation in preparation for the planning and budgeting. District and zonal education officials should be capacitated to provide technical assistance to schools and provide regular monitoring.

3. Show me the money!

Schools do not receive the requested amount of fund on time or do not receive it at all, causing the postponement or abandonment of school activities. In instances that funds for teachers are not received on time, teachers are forced to take action such as making follow up on their delayed salary. This is certainly disruptive to teaching-learning process.

Sometimes funds reached the school towards the end of the school year cause schools to spend it in a hurry and squeeze all activities. This is made worse by policy of cutting off procurement before the school year ends and budget cut on the basis of unutilized funds. This prevents budget from being used appropriately for development projects such as teacher training which in turn affect quality teaching.

What to do?

Funds and resources for the school, particularly those in remote areas should be given in advance and the schools should be prepared to receive them. Part of this preparedness is having a safe storage facilities and an inventory system to prevent wastage, damage or lost resources.

The authority to transfer fund should be given to the district to facilitate fund utilization rather than cascading it from national level. There should also be policy for unused funds. For example, when funds for



teacher training are delayed, schools should be allowed to use the fund next school year.

4. Rules not followed

Some rules and regulations constrain budget execution. For instance, the complex rules governing budget execution is already difficult to follow, more so for schools that do not have the personnel to handle this. For instance, for the school to receive budget from provincial government, they have to prepare

budget estimates, appoint technical and evaluation officials and get approval of their estimates and needs by the zone. This would be difficult to do especially for schools that do not even have enough teachers.

Moreover, for some remote schools, some rules are harder to follow such as on procurement that required quotations from suppliers which are limited or have inadequate supplies in far-flung areas.

In some instances, provincial government formulates its own procedures which prevent smooth cashflow to district offices. For instance, recurrent budget are released monthly but development budget are subject to their discretion.

What to do?

Revise orders/circulars relating to budget to make them easier to understand and more practical to follow. A reference on budget processes, rules and regulations should be standardized and simplified in a user-friendly document and be made available to all schools.

5. Budget unaccounted, education in a mess

Auditing is not always properly done. At times auditing is conducted irregularly. Most often, inefficiency and irregularity of auditing is caused by the lack of capacity to monitor budget implementation.

District are mandated to monitor budget utilization at schools. However, not all districts and zones have the capacity to carryout monitoring and reporting activity. For this, no one knows how well—or how badly—schools are handling their budget.

Evaluation is important to ensure that budget is having an impact on the school performance. But it seems that evaluation is a neglected aspect in budget process. Often times, education budget report does not reflect how it is translated to better teaching-learning process.

What to do?

Districts level officials should be assigned and trained to monitor school performance to assist in addressing problems and to identify best practices and replicate them in other schools. In instances that anomalies are observed, districts should take corrective actions.

It is also good to involve various stakeholders in monitoring and evaluating school's utilization of funds, in an effort to make the whole

budget process a multisectoral approach.

To measure the outcome of investment put in schools, assessment can be done by interviewing the students and their parents. Reports of the monitoring and evaluation should be used to improve school's performance. For instance, schools that were given little resources but managed to produce competent students should be provided recognition, and its best practice document for possible replication.

C. Issues and Challenges of Budget Work

1. Keeping budget a secret

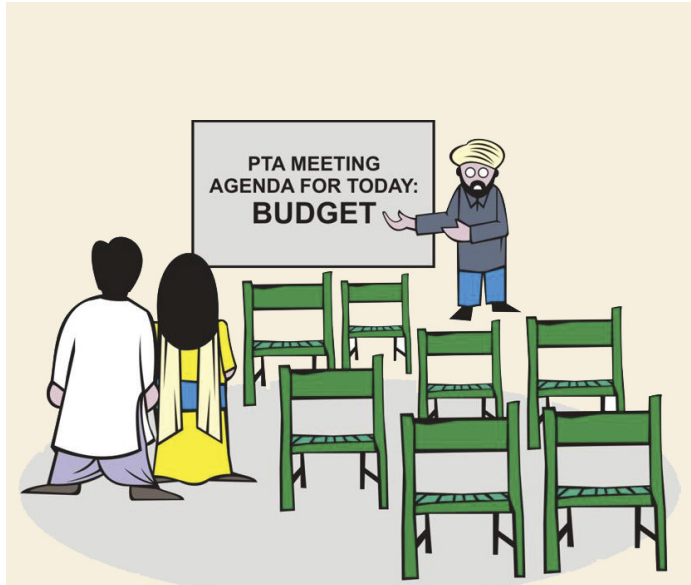
Transparency is opening all relevant information on budget for the public to check. When the public could easily look into the financial reports and other documents that relate to budget, it ensures participation in the budget process. Moreover, a transparent budget process promotes accountability as you will know who is responsible for timely disbursement and accurate fund utilization, and who should be liable for any irregularities.

Although budget process and documents should be transparent, not all data and documents are available and accessible to public. Lack of transparency means absence of evidence to support suspicions of budget anomalies, thus no one could be answerable. This propagates budget mismanagement and corruption.

What to do?

An important action in the issue of transparency and accountability is sensitizing key budget actors in the importance of the education budget to the realization of EFA. Perhaps, these officials need to be reminded of the

obligation of the state to provide education as a human right and the key for national development, and the role they play in education budget process. In other words, turn those officials into an ally.



Perhaps, sometimes a little push is needed to advocate for transparency and accountability in budget execution. You can mobilize concerned people to campaign for transparency and accountability. They can also advocate for the right to information to be a law, for those which has none, and for it to be enforced for those that already have the law.

2. Unaware and Unconcerned stakeholders

Education is a societal responsibility, and looking over the use of resources for education should be one of the areas that should involve parents, teachers, students, local communities and community-based organizations (CBOs). Unfortunately, not all are aware of or concerned about their responsibility to ensure that there are enough budgets for education and that they are spent appropriately. In some instances, those who get involved do not have the capacity to carry on the task of watching over education budget.

The lack of local level participation is a result of top-down budget system wherein the budget policy, planning, management is monopolized by the central government leaving little space for community participation.

What to do?

In an effort to engage more stakeholders in school operation and in the delivery of education, many countries have started to decentralize education. Decentralization will counter the negative consequences of the top-down approach of the education system. However, for decentralization to truly work, people at the community and school level should be prepared through capacity building program and technical guidance such as provision of school-based management manuals or guidelines for school management committees.

Moreover, there should be an awareness raising campaign to make people realize that they have a stake in education, and that they can and should take part in the budget process and budget tracking.

3. Politics in Education Budget

The education sector is not free from politics. For one, its appointments and postings of employees such as teachers, are politicized because of political interference. Not only is political pressure exerted in the hiring of teachers, but also in allocating resources.

There are times that distribution of funds is hampered by whims of district budget actors. They may prioritize other education expenses or allocate resources in their favor. For instance, funds are provided to areas where there is a local ally of the official in charge of budget, and denied to areas where there is no ally. Putting education resources allocation and disbursement in the control of people with vested interest often lead to problems in the delivery of quality education.

What to do?

To ensure that education budget process is free from political manipulation, appointment of officials should go through proper selection process to ensure that posting is done on the basis of qualification, rather than for favor. Moreover, they should be properly oriented so that they will adhere to the civil service rules and code of conduct.

Moreover, schools should be given greater autonomy. School Management Committees and school heads are in better position to know the needs of the school and should be given decision-making powers such as selecting/ appointing personnel.



CASE STUDY 1: Ensuring Children's Right through Village Education Committee in India

National Coalition for Education (NCE), India's conglomeration of five large networks, is pushing for the rights of every child to free and quality education and the national movement towards an educated India.

In NCE's a study of The State of Elementary Education in India, the status of Village Education Committees (VEC) was revealed. VEC makes sure that children's right are enforced at the local level by action such as the implementation of Mid-Day Meal (MDM) scheme for children. It also looks after school management. Although 77% of the surveyed areas have VEC, not all of them are playing their roles properly to ensure proper utilization and monitoring of school resources. Worse still, there are still areas where VEC is unheard of.

One interesting finding is that VEC meetings are not regularly held, properly attended by members and documented. Some members do not know the budget allotment, utilization of school funds and enrolment rate and incidence of drop out, which are important in their role in monitoring the development and progress of the school. They were not also trained on how schools should function.

The study recommended that measures are adopted to ensure effective participation of community, VEC, parents and Panchayat in monitoring quality of education in schools.

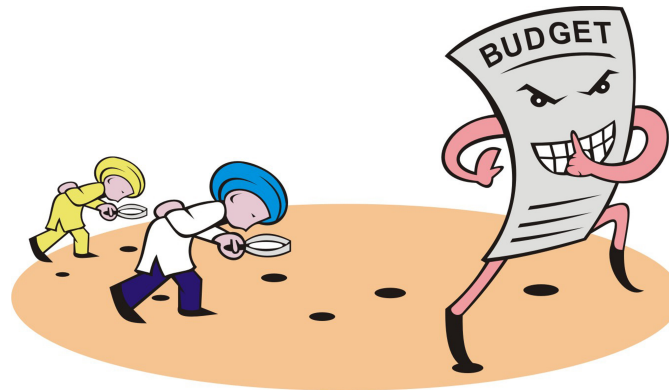
CASE STUDY 2: Accessing Data: A Challenge for Budget Tracker in Pakistan

In Pakistan, a study tracked education budget by collecting data on financial allocation and expenditures, on policy, and on budget priorities.

Tracking education financing proved to be challenging. For one, it was difficult to access the needed information. Partial data on actual allocation and utilization were only made available after persistent attempts and considerable difficulty. Part of the difficulty is that government officials are not used to being asked for information on finances. Another problem is that districts are not allowed to disseminate information unless the Federal or Provincial Government has vetted it.

The other problem that had frustrated budget tracker in Pakistan was the problematic system of data collection and dissemination. For instance, since it has been the District Government that decides how much of that money will be spent on education, documents need to be obtained at the district. However, data on used and unused funds and money for development and non-development expenditure were incomplete. The problem may stem from the complicated information collection forms which were not accurately filled out by teachers. And even with the existence of Education Management System, data from one department to the other could not be correlated because of the missing data.

Fortunately, despite the lack of experience in budget tracking, PCE member organizations involved in the study have a credible presence and contacts in the research areas. This made it easier to get through local government and obtain needed information. In the end, available data revealed that more resources are allocated to education and decentralization of powers contributed to improve efficiency in providing basic education services to the community. However, the study also revealed so many issues that relate to data management. It is recommended that EMIS be strengthened for authentic and reliable data that helps deliver education services to all children, youth and adults.



Stop ● Read ● Proceed ●

After reading Chapter Five, you should now:

- ☑ Be informed of issues and problems in the budget process and budget tracking
- ☑ Have ideas on how to face challenges in budget work.

Next up, we focus on:

>>> The ways to advocate for improved education budget.

CHAPTER 6

ADVOCATING TOWARDS EDUCATION FOR ALL



Chapter Objectives

WELCOME
TO THE TRAINING ON
EDUCATION BUDGET ADVOCACY

1 COALITION-BUILDING
2 MOBILIZATION
3 LOBBYING
4 MEDIA WORK
5 ENGAGEMENT WITH
GOVERNMENT



1. Follow the ways to advocate for improved education budget through various approaches and strategies.

2. Get ideas from the advocacy experience of other countries

A. Overview of Budget Advocacy

A mother belonging to an indigenous people is preparing to present to the public the result of the investigation that a group of parents conducted regarding the plan of the school and its budget.

Years ago, she barely went out of her home, much less talk to people. But after being aware and empowered by a concerned civil society group, she now actively participates in activities that o demand for resource in order to improve the school and its performance. [based onNepal social audit]

If you have that same concern as the mother mentioned, be prepared for the next step: **advocacy**.

Advocacy is changing the thoughts, perspective and actions of people in authority such as government decision makers and legislators so that what they think, view and do are favorable towards your cause.^{xx} To do so, you need to write messages that will influence the people of authority. In this part, the information that you gathered from your budget tracking activities should be translated into advocacy message, particularly in campaign and lobbying.

You can campaign for better community-level participation in the budget process through mass action, public fora and media campaigns, or you can lobby policy makers in changing the top-down approach to budget distribution though policy analysis and dialogue, negotiation and forming collaborative partnerships.

What you have learned in the previous chapters is your foundation for your advocacy work. The strength of your advocacy campaign depends on your understanding of the budget and its process and your ability to analyze it. A clear grasp of your role in budget tracking and its issues will also contribute to

your advocacy work.

If you are willing to take on the role of a budget advocate, then someone like you is what EFA needs— a person who gets involved in matters that affect the delivery of education services and the quality of education through your budget work. By your actions to build a case for better budget, form alliance to create pressure, challenge policies, and demand for reforms , you are bringing your country closer to EFA goals.

Steps in launching Advocacy Campaigns

1. Get Ready to Advocate

a. Know Your Education Policies

Most countries have constitutional guarantee of the citizen’s rights to education and the state’s obligation to provide free education. There are also the commitment to Education for All goals such as universalizing education and the provision of basic learning needs for all. Unfortunately, these need to be translated into reality. Knowing these things can be a motivating factor for the citizens to act and demand for education for everyone.

Table 9. The constitutional right to education per country In Asia-South Pacific

Country	Constitutional Provision
Bangladesh	The 1972 Constitution of Bangladesh mandates as state principle the provision for basic education

Country	Constitutional Provision
Cambodia	The Constitution of Cambodia 1993 through to 1999 mandates the State to protect and upgrade citizens right to quality education at all levels, to establish a comprehensive and standardized educational system throughout the country, adopt an educational program according to the principle of modern pedagogy, and to provide free primary and secondary education to all citizens in public schools.
India	86th Amendment that was enforced in 2010 in Article 21A of The Constitution of India, mandates that the State shall provide free and compulsory education to all children of the age of six to fourteen years
Indonesia	The Constitution of Indonesia, 1945 through to 2002 guarantees the right to education of every citizen and mandates the government to establish and conduct a national educational system.
Nepal	The Interim Constitution of Nepal 2007 guarantees that every citizen shall have the right to receive free education from the State up to secondary level and each community shall have the right to operate schools up to the primary level in its own mother tongue for imparting education to its children.
Pakistan	The Constitution of the Islamic Republic of Pakistan 1999 through to 2004 guarantees its citizens their fundamental rights, stating that no citizen shall be denied admission to any educational institution receiving aid from public revenues on the ground only of race, religion, caste or place of birth.
Philippines	The 1987 Constitution of Philippines mandates the State to protect and promote the right of all citizens to quality education at all levels, and to establish and maintain, a system of free public education in the elementary and high school levels.
Solomon Islands	The Constitution of Solomon Islands 1978 includes human rights guarantees, but not the right to education. (See: Chapter II - Protection of fundamental rights and freedoms of the individual)
Sri Lanka	The Constitution of Sri Lanka 1978 mandates the State to establish in Sri Lanka a democratic socialist society, the objectives of which include the complete eradication of illiteracy and the assurance to all persons of the right to universal and equal access to education at all levels.

Source: <http://www.right-to-education.org/> and <http://www.education.nic.in/constitutional.asp>

b) Have a Plan

The second stage is to make plans. An important part of planning is defining your objectives in doing advocacy work. In stating your advocacy objectives, you describe what you want to accomplish or the result of your activities. Remember the SMART way to set the objective and you will do it right.

When it is clear to you what you want to do, it is also important to know how you are going to get it done. You must have a strategy. This will identify the techniques to reach your objectives. You must also identify the target audience who are the people whom you want to influence with your advocacy.

TABLE 10. Examples of SMART objective and matching strategies to advocate for better education budgeting^{xxi}

SMART Objectives	Strategy	Suitable Target Audience
After one or two meetings, gain the trust and support of prospective ally.	Private meetings to provide the opportunity for more substantial interaction than would be possible in public settings.	Powerful stakeholders like members of parliaments and ministers.
Bring into the public arena current issues in education budget to inform and engage in discussion 50% of the residents of the area	Public Meetings to encourage broad debate and discussion.	Mass
Target legislator will be informed and provided copy of the result of the budget tracking study	Requesting an audience to give you an opportunity to present what you have learnt about budget implementation.	Members of Parliament/ Congress

SMART Objectives	Strategy	Suitable Target Audience
100 % of target ally will be engaged in the discussions in forming policy recommendations	Seminar, workshops and conference to share information and discuss your findings and recommendations.	Stakeholders
100% of the people will pay attention to your advocacy message	Marches, petitions and other forms of peaceful protest	Mass
100 % of the invited journalist will publicize or broadcast your advocacy message.	Media briefing with media kits, engage the interest of journalists and editors and encourage them to report on your findings.	Media

CAFOD, Christian Aid and Trócaire, Monitoring Government Policies p 118

c. Craft your Message

What you are going to tell your audience is your advocacy message. First there is a need to dig for information on country's policies and mandates on education, commitment to EFA, education sector budget, and the situation of the marginalized groups. These information will substantiate your message and can form part of your core message.

Advocacy message expects action from the audience. Your message must not only inform about the issue and its impact, it must also convince people to take your stand and make actions. Your message should be appealing, compelling and credible for it to be acceptable and for it to move people to action.

Table 11. Tips for designing effective messages^{xxii}

Knowledge you need to have	Things to Consider	Principles to apply
Audience	Content	Simplicity
Political Environment	Form	Highlight issues using metaphor and visual images
Issue	Length	Involve audience
	Medium	Offer solution
	Messenger or Spokesperson	

d. Develop your materials

Your message needs to be delivered in the most appealing way. This entails the development of materials to spread your message and communicate your advocacy. You should also decide on the format most suited to communicate the evidences of your budget tacking activities and the recommendations. The format could be print, audio or audio-visual. Your message can also be communicated through paper, mass media and telecommunications and information technologies.

There are various kinds of materials you can use to disseminate your message such as presentation slides, hand-outs, pamphlets, brochures, easy-to-read guides, comics, newspaper or magazine articles, books, formal submissions and/or reports, emails or text messages.

2. Learn How to Advocate

In doing advocacy, it is not enough that you know the strategies. You also need to develop skills to carry out advocacy activities. This could be done

by undergoing training course, learning through manual and participating in workshops/ seminars. When you go into advocacy, you need to be knowledgeable and skillful in the following:

a. Coalition Building (Networking and Alliance Building)

You should not work alone in this huge task of advocacy. Thus you need to be skillful in connecting with other organizations through networks, establishing partnership and forming alliances. First step is to know who are the potential partners and supporters. Make a profile of them to analyze the level of involvement you can get from them and what benefit they will gain if they ally with your. Then have a dialogue with them to inform them about your intentions and to appeal for their support such as financial help, endorsement, campaign activities participation, or expertise or services.

b. Mobilization

When education was declared a societal responsibility, everyone was required to take action for education. And so, people from different background, position and aspirations must be mobilized!

Mobilization is not just holding an assembly of supporters to rally your advocacy message. It is a series of actions. It involves bringing people together to talk about issues, and despite differences, agree to take collective actions.

c. Lobbying

Lobbying is another strategy for advocacy, by building pressure around an issue. This requires expertise in policy analysis and dialogue, negotiation, and forming collaborative partnerships. Proper training will provide the capacity to lobby for an education issue.

d. Media Work

Dealing with the member of the press required a special skill that experience can best provide. It required media training to know how to deal with media.

Media work also requires training on how to speak for education such as writing letter to the editor, opinion for op-ed, hold meetings with media, conduct media briefing and press conference.

You should also learn how to establish relationship with the media. Make a directory of them and regularly feed them information. Know how to befriend the member of the press so that you can call upon their help when you need to make public appeal for your advocacy cause or to pressure politicians.



You should also have ready information materials or a media brief to be handed out to the press. Knowledge and skills in the development and dissemination of communication toolkit is also needed in media work.

e. Engagement within Government

Depending on democratic spaces and extent of rights and privileges of the citizens, you should learn how your advocacy will be turned into government policy and programs for education by participating

meaningfully in government mechanisms and venues and creating dialogues with officials.

3. Make the People See and Feel your Message

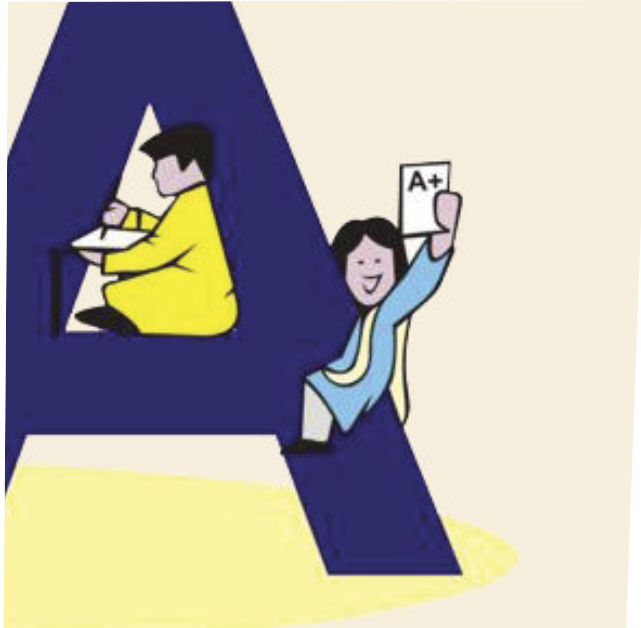
Being aware can be empowering. It can create energy for you to be able to make demands for government to take action in supposed anomaly in budget distribution.

To raise awareness is to make an issue be seen, heard and felt. It involves informing, educating and influencing people.

Table 12. Sample of approaches and techniques in awareness raising

Purpose	Approaches and Techniques	Target Audience
Establish personal relationship	Interpersonal communication through public meetings, presentations, workshops and informal social events	Community members
Orient or train people on why and how to be part of your cause	Structured education and training programs in schools, colleges, universities, adult learning centres and libraries	Supporters and potential allies
Make your message visible	Static and traveling exhibitions and displays	Mass
Provide information	Printed materials such as brochures, billboards, cartoons, comics, pamphlets, posters, and resource books	Mass
Arouse interest	Audiovisual resources - for example, pre-recorded cassettes, videos, CDs and DVDs	Mass

Purpose	Approaches and Techniques	Target Audience
Provide venue for interactive communication	Websites, email discussion lists and Web Logs (blogs)	Mass, particularly the youth
Appeal for mass support	Mass media interviews and articles in newspapers, magazines, radio, television or electronic publications accessible via the Internet	Mass
Endorse your message	Celebrity spokespeople	Mass
Disseminate information and draw supporters creatively	Oral traditions such as performances of specially composed stories, songs, dances, plays and poems	Community members
Establish good image	Public Relations	Mass
Create pressure	Political advocacy and lobbying	Policy makers, legislators



4. See what you have achieved

Along the way, you need to look over your performance to monitor your progress. You should also evaluate the impact of your work. Monitoring and evaluation will not only help you attain your organizational goal but it will be useful information for other organization so that they can benefit from the lessons you will learn.

5. Bridge the National and Local Levels Advocacy

What level of government should be targeted as the audience of advocacy work? You might think it is the powerful decision makers on top because they hold greater power and wider influence. You are right. But if you think that officials at the district level should hear your advocacy message, you are also correct.

Since they are at the forefront of government delivery system, putting pressure into them can translate to better fund utilization. Moreover, with the trend of broadening practice of decentralization and school-based management, power is beginning to shift in favor of local level.



Case Study 3: **Philippines' Alternative Budget Initiative (ABI)**

Civil Society Network for Education Reforms or E-Net Philippines is a network of organizations that push for education for all objectives in the Philippines. Its concern over the poor performance of the education sector as a result of little money invested in education over the years led to budget monitoring and advocacy. So since 2001, it has been conducting research, identifying gaps in education performance and outcomes and proposes policy measures and budgetary allocations to address such gaps.

E-Net Philippines gained significant progress in budget advocacy when in 2006 it joined other groups, particularly Social Watch Philippines (SWP) which have similar concern, and cooperated with legislators to come up with alternative budget to realize the Millennium Development Goals and Education for All goals.

E-Net Philippines and Action for Economic Reform (AER), together with teachers' groups, child-focused organizations, women's organizations, grassroots educators, youth coalitions and development agencies form part of the education cluster that formulated the alternative budget. To advocate for the alternative budget, education cluster briefed legislators, participated in the budget hearings and conducted public fora. E-Net Philippines' effort resulted to the biggest increase in final budget approved by the congress and signed into law by the president.

On its second year of budget advocacy, the education cluster produced budget brief which was used by legislators to raise and argue

issues on education such as shortcomings of the government, wrong priorities and absence of long-term strategies to improve education financing and performance. It gained partial victory with modest increase in education budget.

On its third year, the education cluster organized trainings for sustained and long-term engagement in budget advocacy. It also involved other groups in the hope of increasing the number of groups involved in budget advocacy and to national and local budget advocacy initiatives.

Trainings were about budget process, budget analysis, and designing advocacy strategies. It also came up with research modules for conducting budget research and analysis. This module has been used by local partners in their effort to conduct local budget analysis. The trainings ensure sustainability of the advocacy work.

The last three years of the budget advocacy gained a lot of wins for education. Besides increases in budget for education, civil society organizations for education gain allies in the congress who are now better informed and more sympathetic towards the education cluster. Moreover, civil society organizations have been empowered both in increased number and capacity. This enables them to bring critical education issues in the halls of congress, in the media and in the streets and actually achieve results towards education for all Filipinos.



Important lessons in the advocacy engagement:

- The budget proposals must be concrete and with clear basis
- The advocacy messages must be clear and sound
- Credibility, capability, constituency and organizational machinery are important requirements in doing budget advocacy
- Visibility is important to create impact
- Maintain active engagement while ensuring flexibility in form and strategy
- Be ready to participate at any time and at any given platform
- Deep knowledge of the engagement areas is essential; know the rules, when to intervene and whom to watch
- Invest in partnership and networking to broaden the constituency
- Maintain a deep “bench” – a pool of competent advocates and campaigners, including researchers, writers, speakers and networkers
- Ensure champions within and outside the government institutions who can be relied on to continue the advocacy from within.

Case Study 4: More Money for Karezat: Use of Research for Advocacy in Pakistan

The research not just brought knowledge and understanding of the budget in Pakistan but also made education reform possible. The study profiled the administrative district of Pishin. Its population of more than 3 million has a widerange of educational attainment and literacy rate per gender and area. For instance, educated male is 46.08 % while there are only 12.15 % female while literacy rate for its sub districts varied from high of 90 % in Khanazai and 10 % in Karezat.

The research asked about the budget distribution mechanism in Pishin and the basis of distribution—equitable formula, education performance, or political influence.

The study revealed that development budget is equally distributed among the four sub districts without taking into consideration the disadvantaged groups, low performing statistics and needs. This simple fact stirs advocacy campaign with activities such as political party consultations, bringing in the confidence of teachers and mass movements to provide development budget to the disadvantaged areas, which in the case of Pishin is Karezat.

As a result, government and funding agencies were forced to put in more investment to education for Karezat.

Stop ● Read ● Proceed ●

After reading Chapter Six, you should now:

- ☑ Be prepared to advocate for better education budget
- ☑ List ways to build your capacity for budget advocacy
- ☑ Identify ways to raise awareness
- ☑ Learn the importance of monitoring and evaluation

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GLOSSARY

Advocacy is changing the thoughts, perspective and actions of people in authority such as government decision makers and legislators so that what they think, view and do are favorable towards your cause

Budget is the master plan of the government that tells how and where funds are to be collected and how these are to be spent on specific priorities.

Budget analysis involves the collection and study of information about the budget to form statements of observation about a particular sector and its funding, and how the allocation and implementation of the sector's budget affects citizens.

Budget cycle is a series of actions and activities over a given period of time that involves the creation of a plan, an execution of a plan and finally an evaluation of the plan.

Budget Tracking refers to the close monitoring and analysis of the entire budgeting cycle-from planning, allocation, disbursement and implementation to the final stage of assessing the results of the investment.

Budget work means getting involved in budget issues through such activities as analysis, information dissemination and campaign and advocacy to achieve a particular goal, usually the betterment of the lives of the poor and marginalized.

Concept analysis describes the essential, different and suitable use of concept.

Content analysis is a research tool that counts existence of words and concepts within text or sets of texts, and breaks them down into categories.

Descriptive statistics summarizes, organizes, and reduces large numbers using mathematical formula such as average

Documentary analysis is going through various kinds of documents to look at different dimensions of, establish various phenomena involved in and increase

deeper understanding of budget execution

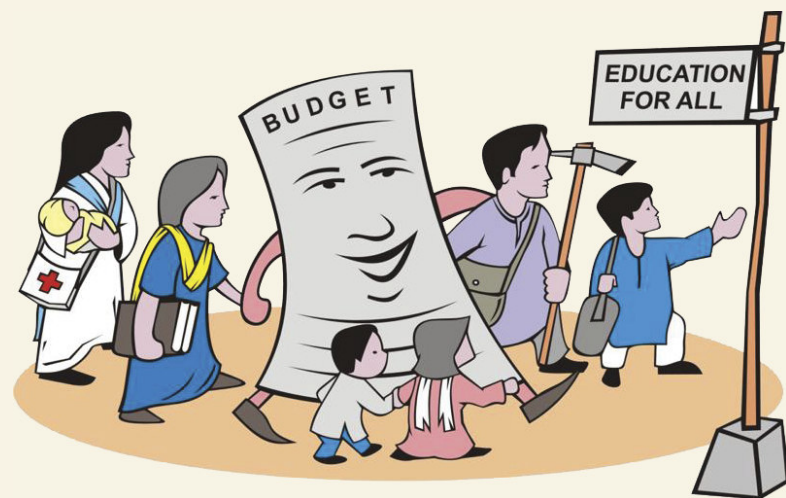
Focus group interview involves a group of 8 to 12 people with a facilitator who asks questions and directs the flow of discussion, and an assistant who records the sessions and make observations

Interview is essentially questionnaire in oral form.

Policy research approach deals with social problems, and tries to find social scientific findings to the solution.

Participatory research approach brings people together to research, study, learn and then act.

Transect walk is an observation strategy that involves a small group of people who walk through the community, record observation, ask questions and talk with local people, and later discuss findings.





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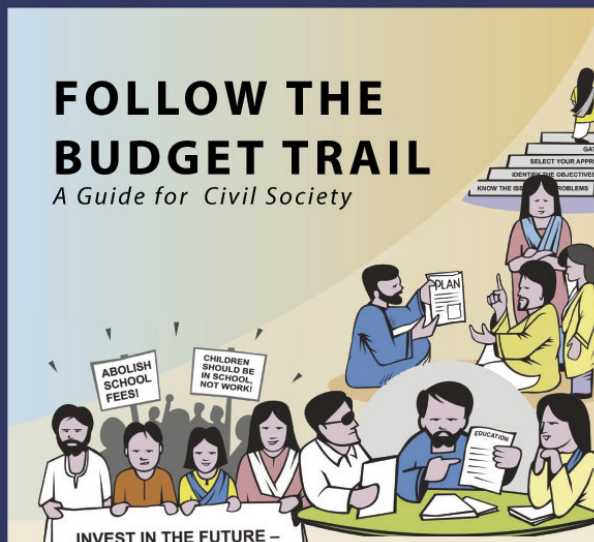
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FOLLOW THE BUDGET TRAIL

A Guide for Civil Society



The advocacy for Education for All, which calls on the government to prioritise education, requires civil society's intervention in the budget deliberations. Budget Work means getting involved in the whole budget process from formulation to enactment to execution and finally, auditing. ASPBAE puts together this book to serve as a general guide on the Budget Work in the different phases based mainly on the experiences of education coalitions in South Asia.